

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
CELSIUS NETWORK LLC, <i>et al.</i> , ¹)	Case No. 22-10964 (MG)
)	
Debtors.)	(Jointly Administered)
)	

**SEVENTH MONTHLY
FEE STATEMENT OF ERNST & YOUNG LLP
FOR COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES AS TAX COMPLIANCE, TAX
ADVISORY SERVICES AND FINANCIAL ACCOUNTING ADVISORY SERVICES
PROVIDER FOR THE TIME PERIOD AUGUST 1, 2023 THROUGH AUGUST 31, 2023**

Name of applicant:	Ernst & Young LLP (“ <u>EY LLP</u> ”)
Authorized to Provide Professional Services To:	The Debtors
Date of retention:	December 20,2022 (<i>effective as of</i> July 13, 2022)
Period for Which Compensation and Reimbursement is Sought:	August 1, 2023 through August 31, 2023
Monthly Fees Incurred:	\$1,614,277.00
20% Holdback:	\$322,855.40
Total Compensation Less 20% Holdback:	\$1,291,421.60
Monthly Expenses Incurred:	\$12,388.75
Total Fees and Expenses Requested:	\$1,303,810.35

This is a X monthly interim final application.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is: 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

EY LLP (“EY LLP”), providing Tax Compliance, Tax Advisory, and Financial Accounting Advisory services to the debtors and debtors in possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), hereby submits this statement of fees and disbursements (the “Seventh Monthly Fee Statement”) covering the period from August 1, 2023 through and including August 31, 2023 (the “Compensation Period”) in accordance with the *First Amended Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [Docket No. 2779] (the “Interim Compensation Order”). By this Seventh Monthly Fee Statement, EY LLP requests (a) interim allowance and payment of compensation in the amount of \$1,291,421.60 (80% of \$1,614,277.00) for fees on account of reasonable and necessary professional services rendered to the Debtors by EY LLP during the Compensation Period and (b) reimbursement of actual and necessary costs and expenses in the amount of \$12,388.75 incurred by EY LLP during the Compensation Period.

**FEES FOR SERVICES RENDERED
DURING THE COMPENSATION PERIOD**

1. In support of this Seventh Monthly Fee Statement, attached hereto as Exhibit A is a *Summary by Professional for the Compensation Period*.
2. Also, in support of this Seventh Monthly Fee Statement, attached hereto as Exhibit B is a *Summary by Category for the Compensation Period*.
3. Attached hereto as Exhibit C, is a *Summary of the Expenses* actually incurred by EY LLP in the performance of services rendered as Tax Services Provider to the Debtors. Value Added Tax (“VAT”) is a consumption tax which certain foreign firms are required by local tax authority regulations to charge for services performed during this engagement. The \$134,500.00 Transfer Pricing fixed fee for the time period July 1, 2023 through July 31, 2023 is subject to a

\$5,716.25 VAT charge which was not included in *Ernst & Young LLP's Sixth Monthly Fee Statement*. In addition, the \$157,000.00 Transfer Pricing fixed fee for the time period August 1, 2023 through August 31, 2023 is subject to a VAT charge of \$6,672.50.

4. Attached hereto as **Exhibit D** is the *Detailed Record of Fees as Tax Compliance, Tax Advisory and Financial Accounting Advisory Services Provider for the Compensation Period*.

5. Attached hereto as **Exhibit E** is the *Detailed Record of Expenses for the Compensation Period* incurred by EY LLP.

REPRESENTATIONS

6. Although every effort has been made to include all fees and expenses incurred during the Compensation Period, some fees and expenses might not be included in this Seventh Monthly Fee Statement due to delays caused by accounting and processing during the Compensation Period. EY LLP reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and the Interim Compensation Order.

Dated: November 9, 2023

/s/ Elizabeth Harvey
Elizabeth Harvey
Partner, Ernst & Young LLP

EXHIBIT A²
SUMMARY BY PROFESSIONAL

Last Name	First Name	Title	Time	Hourly Rate	Total Individual Fees
Barda	Eli	Partner/Principal	7.3	\$850.00	\$6,205.00
Beattie	Steve	Partner/Principal	3.3	\$850.00	\$2,805.00
Bhatti	Sobia	Senior	99.7	\$450.00	\$44,865.00
Boland	Gregory	Manager	30.0	\$595.00	\$17,850.00
Bowden	Jaime	Executive Director	2.0	\$1,150.00	\$2,300.00
Bowie	James	Executive Director	2.0	\$850.00	\$1,700.00
Buonaguro	Paul	Manager	0.6	\$850.00	\$510.00
Cadugan	Kerrie	Executive Director	4.0	\$850.00	\$3,400.00
Caruso	Thierry	Partner/Principal	0.5	\$850.00	\$425.00
Chen	Justin	Senior	151.6	\$450.00	\$68,220.00
Clark	Miller	Senior	5.0	\$450.00	\$2,250.00
Crough	Greg	Partner/Principal	0.5	\$850.00	\$425.00
Deravin	Susan	Senior Manager	17.1	\$695.00	\$11,884.50
Dishman	Carly	Manager	84.4	\$595.00	\$50,218.00
Eo	Brian	Manager	196.7	\$595.00	\$117,036.50
Flagg	Nancy	Executive Director	12.3	\$1,150.00	\$14,145.00
Flashner	Martin	Contractor	64.7	Fixed Fee	\$30,000.00
Gandz	Benjamin	Senior Manager	9.5	\$695.00	\$6,602.50
Gatt	Katie	Senior Manager	9.7	\$950.00	\$9,215.00
Geron	Eyal	Manager	4.5	\$595.00	\$2,677.50
Gonen	Eyal	Partner/Principal	2.7	\$850.00	\$2,295.00
Gotlieb	Itai	Partner/Principal	2.0	\$850.00	\$1,700.00
Granados	Dariana	Staff	34.1	\$295.00	\$10,059.50
Gray	Amaya	Staff	37.2	\$295.00	\$10,974.00
Gust	Ryan	Manager	14.3	\$595.00	\$8,508.50
Gust ⁽²⁾	Ryan	Senior	161.7	\$450.00	\$72,765.00
Harvey	Elizabeth	Partner/Principal	22.3	\$1,250.00	\$27,875.00
Harvey ⁽²⁾	Elizabeth	Partner/Principal	3.5	\$850.00	\$2,975.00
Hayes	Taylor	Manager	211.2	\$595.00	\$125,664.00
Helwing	Dan S.	Partner/Principal	5.3	\$850.00	\$4,505.00
Hill	Jeff	Partner/Principal	6.5	\$1,250.00	\$8,125.00
Hill ⁽²⁾	Jeff	Partner/Principal	16.4	\$850.00	\$13,940.00
Holliday	Lindsay	Executive Director	6.0	\$850.00	\$5,100.00

²Rates have been applied consistent with the Statement of Work for which this individual provided services.

Last Name	First Name	Title	Time	Hourly Rate	Total Individual Fees
Horn	David	Executive Director	5.4	\$850.00	\$4,590.00
Hornecker	Peter	Partner/Principal	1.0	\$850.00	\$850.00
Huang	Ricki	Senior	4.3	\$450.00	\$1,935.00
Kim	Sophia	Manager	5.0	\$595.00	\$2,975.00
Kotanchiyev	Georgiy	Senior Manager	0.9	\$950.00	\$855.00
Lindeman	Ryan	Senior	121.1	\$450.00	\$54,495.00
Lipman	Mitch	Senior Manager	0.8	\$950.00	\$760.00
Lipschutz	Jordan	Manager	47.2	\$595.00	\$28,084.00
MacIntosh	Paul	Partner/Principal	22.3	\$850.00	\$18,955.00
Mosher	Jacob	Senior	2.6	\$450.00	\$1,170.00
Nguyen	Kenny	Senior	7.9	\$450.00	\$3,555.00
Quinn	Michael	Executive Director	6.5	\$850.00	\$5,525.00
Riggs	John	Partner/Principal	0.5	\$850.00	\$425.00
Riley	Sean	Senior Manager	186.8	\$695.00	\$129,826.00
Sapir	Eric	Executive Director	20.0	\$1,150.00	\$23,000.00
Sargent	Amy	Executive Director	0.8	\$1,150.00	\$920.00
Shwartz ⁽²⁾	Yoav	Partner/Principal	4.5	\$850.00	\$3,825.00
Shwartz	Yoav	Partner/Principal	25.8	\$1,250.00	\$32,250.00
Shimoni	Avri	Executive Director	15.1	\$695.00	\$10,494.50
Simpson	Rhett	Senior	76.6	\$450.00	\$34,470.00
Steger	Adam	Senior Manager	38.0	\$695.00	\$26,410.00
Suarez	Ben R.	Senior Manager	21.4	\$695.00	\$14,873.00
Sun	Kaiyang	Senior Manager	216.6	\$695.00	\$150,537.00
Sussman	Adam	Senior	0.8	\$450.00	\$360.00
Toh	Yvonne	Manager	6.2	\$595.00	\$3,689.00
Wayne	Eric	Senior Manager	0.5	\$950.00	\$475.00
Yahalom	Raz	Senior	0.0	\$450.00	\$0.00
Yoo	Patrick	Senior	124.9	\$450.00	\$56,205.00
Zaman	Sabina	Partner/Principal	39.5	\$850.00	\$33,575.00
Zimmer	Kristin	Manager	116.3	\$595.00	\$69,198.50
		Non-Fixed Fee Total	2,347.9		\$1,401,502.00
Chenchinski	Amir	Partner/Principal	13.1	Fixed Fee	
Cohen	Nuriel	Staff	11.7	Fixed Fee	
Edri	Meir	Senior	1.2	Fixed Fee	
Wasserman	Ofer	Senior Manager	53.4	Fixed Fee	
		Tax Compliance -Fixed Total	79.4		\$54,000.00

Last Name	First Name	Title	Time	Hourly Rate	Total Individual Fees
Crough	Greg	Partner/Principal	1.5	Fixed Fee	
Erell	Dana	Partner/Principal	2.4	Fixed Fee	
Gandz	Benjamin	Senior Manager	117.2	Fixed Fee	
Geron	Eyal	Manager	17.3	Fixed Fee	
Gonen	Eyal	Partner/Principal	15.0	Fixed Fee	
Sussman	Adam	Senior	159.1	Fixed Fee	
Transfer Pricing-Fixed Total			312.5		\$157,000.00

Consolidated Total	2,739.8		\$1,612,502.00
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Fee Application Preparation

Last Name	First Name	Title	Hours	Hourly Rate	Total Fees
Duncker	Debra	Staff	7.1	\$250.00	\$1,775.00
		Total	7.1		\$1,775.00

Grand Total	2,746.9		\$1,614,277.00
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EXHIBIT B
SUMMARY BY CATEGORY

Time Category	Category Descriptions	Total Hours	Total Fees
Federal Tax Service	Assistance with analyzing the federal income tax considerations of historical transactions and potential restructuring alternatives.	75.7	\$92,305.00
SALT Tax Service	Assistance with reviewing and remediating Client's sales/use and property tax filings.	26.5	\$28,125.00
Tax Provision	Assistance with preparation of tax provision for the predecessor financial statements.	106.5	\$72,111.00
External Audit Support	Assistance with drafting whitepapers and compiling related supporting documentation for the predecessor financial statements.	1,085.0	\$599,053.50
Financial Statement Support	Assistance with compilation of predecessor financial statements including US GAAP and SEC checklists and disclosures.	947.2	\$550,513.00
SEC Pre-Clearance	Assistance with review of SEC pre-clearance letter related to the predecessor financial statements.	3.1	\$2,635.00
Registration Statement Support	Assistance with drafting the Management's Disclosure & Analysis ("MD&A") and S-X Article 11 pro forma financial statements and supporting documentation.	39.2	\$26,759.50
Transfer Pricing	Assistance with review and analysis of 2022 transfer pricing model.	312.5	\$157,000.00
Tax Compliance	Prepare tax returns	79.4	\$54,000.00
Tax Compliance – Contractor	Prepare tax returns	64.7	\$30,000.00
Total		2,739.8	\$1,612,502.00
Non-Fixed Fee Total		2,283.2	\$1,371,502.00
Tax Compliance – Fixed Total		144.1	\$84,000.00
Transfer Pricing – Fixed Total		312.5	\$157,000.00
Consolidated Total		2,739.8	\$1,612,502.00

Fee Application Preparation

Time Category	Category Description	Total Hours	Total Fees
Preparation of Fee Application	This category relates to the preparation of fee application in format required by the Bankruptcy Court.	7.1	\$1,775.00
Total		7.1	\$1,775.00
Grand Total		2,746.9	\$1,614,277.00

EXHIBIT C
SUMMARY OF EXPENSES

Expense Category	Expense Amount
Value Added Tax – Israel – July 2023	\$5,716.25
Value Added Tax – Israel – August 2023	\$6,672.50
Total Expenses	\$12,388.75

EXHIBIT D
DETAILED RECORD OF FEES

State and local tax

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Buonaguro,Paul	Manager	01 Aug 2023	Indirect Tax Consulting	Email Client (J. Morgan) re imposition of New York sales tax on transfer of assets into state	0.6	\$850.00	\$510.00
Flagg,Nancy A.	Executive Director	01 Aug 2023	Indirect Tax Consulting	Weekly tax call to discuss Company's updated 2021 and 2022 mark to market calculation and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Shwartz.	0.6	\$1,150.00	\$690.00
Gatt,Katie	Senior Manager	01 Aug 2023	Indirect Tax Consulting	Weekly tax call to discuss Company's updated 2021 and 2022 mark to market calculation and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Shwartz.	0.6	\$950.00	\$570.00
Bowden,Jamie	Executive Director	02 Aug 2023	Indirect Tax Consulting	Follow-up on status of Texas Franchise tax Affiliate list filing and next steps.	0.2	\$1,150.00	\$230.00
Bowden,Jamie	Executive Director	07 Aug 2023	Indirect Tax Consulting	Review Texas Franchise Tax Report affiliate list information provided by Client (J. Morgan)	0.1	\$1,150.00	\$115.00
Flagg,Nancy A.	Executive Director	07 Aug 2023	Indirect Tax Consulting	Call with EY, Celsius, Kirkland, Fahrenheit, and Brown Rudnick to align on status of open tax workstreams. EY- J. Hill, L. Harvey, E. Sapir, Y. Shwartz, N. Flagg. Celsius - L. Koren, J. Morgan. Kirkland - A. Sexton. Fahrenheit - J. Block, D. Mendes, R. Kaza. Brown Rudnick - N. Bouchard.	0.7	\$1,150.00	\$805.00
Flagg,Nancy A.	Executive Director	07 Aug 2023	Indirect Tax Consulting	Internal EY call to discuss indirect tax implications associated with bankruptcy emergence, including lease company structure and transfer tax. EY attendees: K. Gatt, N. Flagg, J. Hill	0.5	\$1,150.00	\$575.00
Gatt,Katie	Senior Manager	07 Aug 2023	Indirect Tax Consulting	Internal EY call to discuss indirect tax implications associated with bankruptcy emergence, including lease company structure and transfer tax. EY attendees: K. Gatt, N. Flagg, J. Hill	0.5	\$950.00	\$475.00
Hill,Jeff	Partner/Principal	07 Aug 2023	Indirect Tax Consulting	Internal EY call to discuss indirect tax implications associated with bankruptcy emergence, including lease company structure and transfer tax. EY attendees: K. Gatt, N. Flagg, J. Hill	0.5	\$1,250.00	\$625.00
Flagg,Nancy A.	Executive Director	08 Aug 2023	Indirect Tax Consulting	Weekly call with EY, Celsius, K&E and Andersen tax to discuss updated 2021 and 2022 tax calculations and tax compliance process. EY - J. Hill, E. Sapir, Y. Shwartz, M. Flashner, N. Flagg, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Koren, J. Morgan. Andersen - S. Shears, D. Seymour.	0.6	\$1,150.00	\$690.00
Gatt,Katie	Senior Manager	08 Aug 2023	Indirect Tax Consulting	Weekly call with EY, Celsius, K&E and Andersen tax to discuss updated 2021 and 2022 tax calculations and tax compliance process. EY - J. Hill, E. Sapir, Y. Shwartz, M. Flashner, N. Flagg, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Koren, J. Morgan. Andersen - S. Shears, D. Seymour.	0.6	\$950.00	\$570.00
Flagg,Nancy A.	Executive Director	09 Aug 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax items, including tax claims resolution status, transfer tax, property tax payment status. EY attendees: N. Flagg, K. Gatt	1.3	\$1,150.00	\$1,495.00

State and local tax

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gatt,Katie	Senior Manager	09 Aug 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax items, including tax claims resolution status, transfer tax, property tax payment status. EY attendees: N. Flagg, K. Gatt	1.3	\$950.00	\$1,235.00
Bowden,Jamie	Executive Director	11 Aug 2023	Indirect Tax Consulting	Respond to Texas Franchise Tax Report 2023 and follow-up on affiliate schedule and public information report status	0.1	\$1,150.00	\$115.00
Gatt,Katie	Senior Manager	15 Aug 2023	Indirect Tax Consulting	Weekly tax call to discuss status of US federal income tax returns and UK tax analysis. KE: A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, J. Hill, K. Gatt, A. Chenchinski, N. Flagg, O. Wasserman, and Y. Shwartz.	0.2	\$950.00	\$190.00
Flagg,Nancy A.	Executive Director	16 Aug 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) to discuss open tax items, including fixed asset listing, assets transferred to NY, tax claims resolution. EY Attendees: N. Flagg, K. Gatt.	1.0	\$1,150.00	\$1,150.00
Gatt,Katie	Senior Manager	16 Aug 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) to discuss open tax items, including fixed asset listing, assets transferred to NY, tax claims resolution. EY Attendees: N. Flagg, K. Gatt.	1.0	\$950.00	\$950.00
Gatt,Katie	Senior Manager	18 Aug 2023	Indirect Tax Consulting	Correspondence with South Carolina state desk on applicable state tax exemptions per client request	0.7	\$950.00	\$665.00
Flagg,Nancy A.	Executive Director	22 Aug 2023	Indirect Tax Consulting	Inventory and prioritize open tax items and assign next steps	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	22 Aug 2023	Indirect Tax Consulting	Reply to M. Kandallu (Kirkland) request for update on Brown Rudnick information requests	0.4	\$1,150.00	\$460.00
Wayne,Eric Keith	Senior Manager	22 Aug 2023	Indirect Tax Consulting	South Carolina EY state desk reply to related to imposition of South Carolina use tax on crypto mining rigs	0.5	\$950.00	\$475.00
Flagg,Nancy A.	Executive Director	23 Aug 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open items including diligence request list, South Carolina sales tax. EY Attendees: K. Gatt, N. Flagg	1.3	\$1,150.00	\$1,495.00
Flagg,Nancy A.	Executive Director	23 Aug 2023	Indirect Tax Consulting	Send Kirkland team (M. Kandallu and A. Sexton) J. Morgan's (Celsius) spreadsheet in advance of call to walk through information requests and responses next week	0.6	\$1,150.00	\$690.00
Gatt,Katie	Senior Manager	23 Aug 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open items including diligence request list, South Carolina sales tax. EY Attendees: K. Gatt, N. Flagg	1.3	\$950.00	\$1,235.00
Bowden,Jamie	Executive Director	24 Aug 2023	Indirect Tax Consulting	File Texas Franchise Tax Report revised affiliate list and public information report.	0.7	\$1,150.00	\$805.00
Flagg,Nancy A.	Executive Director	28 Aug 2023	Indirect Tax Consulting	Review and send EY South Carolina state desk information on sales and use tax to J. Morgan (Celsius)	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	28 Aug 2023	Indirect Tax Consulting	Arrange EY Georgia state desk update call with J. Morgan (Celsius) per J. Morgan request	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	28 Aug 2023	Indirect Tax Consulting	Call to discuss Brown Rudnick diligence information request and reply with Client (L. Koren, J. Morgan), Kirkland (A. Sexton, M. Kandallu) EY attendees: N. Flagg, K. Gatt.	0.5	\$1,150.00	\$575.00

State and local tax

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	28 Aug 2023	Indirect Tax Consulting	Call with EY Georgia sales and use tax state desk (G. Kotanchiyev) and Celsius team (J. Morgan and L. Koren) to discuss tax implications of potential asset transfer into Georgia per Georgia High Tech tax exemption. EY attendees: N. Flagg, G. Kotanchiyev	0.9	\$1,150.00	\$1,035.00
Gatt,Katie	Senior Manager	28 Aug 2023	Indirect Tax Consulting	Call to discuss Brown Rudnick diligence information request and reply with Client (L. Koren, J. Morgan), Kirkland (A. Sexton, M. Kandallu) EY attendees: N. Flagg, K. Gatt.	0.5	\$950.00	\$475.00
Kotanchiyev,Georgiy S.	Senior Manager	28 Aug 2023	Indirect Tax Consulting	Call with EY Georgia sales and use tax state desk (G. Kotanchiyev) and Celsius team (J. Morgan and L. Koren) to discuss tax implications of potential asset transfer into Georgia per Georgia High Tech tax exemption. EY attendees: N. Flagg, G. Kotanchiyev	0.9	\$950.00	\$855.00
Bowden,Jamie	Executive Director	29 Aug 2023	Indirect Tax Consulting	Follow-up on nexus start date for purposes of Texas Franchise Tax Report	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	29 Aug 2023	Indirect Tax Consulting	Weekly tax call to discuss restructuring transactions and US and UK tax consequences. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY IL tax and compliance team - M. Flashner, O. Wasserman, Y. Schwartz, A. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.7	\$1,150.00	\$805.00
Bowden,Jamie	Executive Director	30 Aug 2023	Indirect Tax Consulting	Confirm nexus start date and respond to Texas Account Maintenance	0.5	\$1,150.00	\$575.00
Flagg,Nancy A.	Executive Director	30 Aug 2023	Indirect Tax Consulting	Finalize Tax Year End 12-31-2022 Request For Prompt Determination letter and send to Kirkland for review	1.1	\$1,150.00	\$1,265.00
Flagg,Nancy A.	Executive Director	30 Aug 2023	Indirect Tax Consulting	Tax Year End 12-31-2022 income tax return information exchange with EY team (E. Harvey and E. Sapir) regarding Request For Prompt Determination draft cover letter	0.3	\$1,150.00	\$345.00
Gatt,Katie	Senior Manager	30 Aug 2023	Indirect Tax Consulting	Call with client (J. Morgan, L. Koren) to discuss open tax items, including diligence request list response, request for prompt determination	0.9	\$950.00	\$855.00
Gatt,Katie	Senior Manager	30 Aug 2023	Indirect Tax Consulting	Prepare state sales tax matrix for taxability of assets in states based on state desk responses and related authority	2.1	\$950.00	\$1,995.00
Flagg,Nancy A.	Executive Director	31 Aug 2023	Indirect Tax Consulting	Review J. Morgan (Celsius) responses for Brown Rudnick indirect tax request	0.9	\$1,150.00	\$1,035.00
				Total	26.5		\$28,125.00

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey,Elizabeth R.	Partner/Principal	01 Aug 2023	Federal tax consulting	Weekly tax call to discuss Company's updated 2021 and 2022 mark to market calculation and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Shwartz.	0.6	\$1,250.00	\$750.00
Hill,Jeff	Partner/Principal	01 Aug 2023	Federal tax consulting	Weekly tax call to discuss Company's updated 2021 and 2022 mark to market calculation and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Shwartz.	0.6	\$1,250.00	\$750.00
Sapir,Eric	Executive Director	01 Aug 2023	Federal tax consulting	Weekly tax call to discuss Company's updated 2021 and 2022 mark to market calculation and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Shwartz.	0.6	\$1,150.00	\$690.00
Shwartz, Yoav	Partner/Principal	01 Aug 2023	Federal tax consulting	Weekly tax call to discuss Company's updated 2021 and 2022 mark to market calculation and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill and O. Wasserman.	0.6	\$1,250.00	\$750.00
Harvey,Elizabeth R.	Partner/Principal	02 Aug 2023	Federal tax consulting	Reviewing disclosure statement valuation materials for impact on 2022 and 2023 tax calculations	1.6	\$1,250.00	\$2,000.00
Sapir,Eric	Executive Director	02 Aug 2023	Federal tax consulting	Amended disclosure statement valuation review for purposes of calculating potential built-in gains for US tax purposes.	1.2	\$1,150.00	\$1,380.00
Harvey,Elizabeth R.	Partner/Principal	03 Aug 2023	Federal tax consulting	Meeting to discuss and working on Bitwave implications, content and need of 8275 statement with J. Hill, E. Harvey, M Flashner, A Chenchinski, discuss high level strategy for the 2022 tax return.	0.9	\$1,250.00	\$1,125.00
Hill,Jeff	Partner/Principal	03 Aug 2023	Federal tax consulting	Meeting to discuss and working on Bitwave implications, content and need of 8275 statement with J. Hill, E. Harvey, M Flashner, A Chenchinski, discuss high level strategy for the 2022 tax return.	0.9	\$1,250.00	\$1,125.00
Sapir,Eric	Executive Director	03 Aug 2023	Federal tax consulting	Reviewing Stout valuation for potential tax considerations.	1.7	\$1,150.00	\$1,955.00
Shwartz, Yoav	Partner/Principal	03 Aug 2023	Federal tax consulting	Meeting to discuss and working on Bitwave implications, content and need of 8275 statement with J. Hill, E. Harvey, M Flashner, A Chenchinski, discuss high level strategy for the 2022 tax return.	0.9	\$1,250.00	\$1,125.00
Sapir,Eric	Executive Director	04 Aug 2023	Federal tax consulting	Reviewing latest balance sheet information provided by the Company.	2.9	\$1,150.00	\$3,335.00
Harvey,Elizabeth R.	Partner/Principal	07 Aug 2023	Federal tax consulting	EY internal call to discuss tax compliance process including updated mark to market adjustment for 2021 and 2022 and valuation report. EY: E. Sapir, L. Harvey, M. Flashner, J. Hill, Y. Shwartz, M. Edri, O. Wasserman.	0.6	\$1,250.00	\$750.00

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey,Elizabeth R.	Partner/Principal	07 Aug 2023	Federal tax consulting	Call with EY, Celsius, Kirkland, and Fahrenheit to align on status of open tax workstreams. EY- J. Hill, L. Harvey, E. Sapir, Y. Shwartz, N. Flagg. Celsius - L. Koren, J. Morgan. Kirkland - A. Sexton. Fahrenheit - J. Block, D. Mendes, N. Bouchard, R. Kaza.	0.7	\$1,250.00	\$875.00
Hill,Jeff	Partner/Principal	07 Aug 2023	Federal tax consulting	Call with EY, Celsius, Kirkland, Fahrenheit, and Brown Rudnick to align on status of open tax workstreams. EY- J. Hill, L. Harvey, E. Sapir, Y. Shwartz, N. Flagg. Celsius - L. Koren, J. Morgan. Kirkland - A. Sexton. Fahrenheit - J. Block, D. Mendes, R. Kaza. Brown Rudnick - N. Bouchard.	0.7	\$1,250.00	\$875.00
Hill,Jeff	Partner/Principal	07 Aug 2023	Federal tax consulting	EY internal call to discuss tax compliance process including updated mark to market adjustment for 2021 and 2022 and valuation report. EY: E. Sapir, L. Harvey, M. Flashner, J. Hill, Y. Shwartz, M. Edri, O. Wasserman.	0.6	\$1,250.00	\$750.00
Sapir,Eric	Executive Director	07 Aug 2023	Federal tax consulting	EY internal call to discuss tax compliance process including updated mark to market adjustment for 2021 and 2022 and valuation report. EY: E. Sapir, L. Harvey, M. Flashner, J. Hill, Y. Shwartz, M. Edri, O. Wasserman.	0.6	\$1,150.00	\$690.00
Sapir,Eric	Executive Director	07 Aug 2023	Federal tax consulting	Call with EY, Celsius, Kirkland, Fahrenheit, and Brown Rudnick to align on status of open tax workstreams. EY- J. Hill, L. Harvey, E. Sapir, Y. Shwartz, N. Flagg. Celsius - L. Koren, J. Morgan. Kirkland - A. Sexton. Fahrenheit - J. Block, D. Mendes, R. Kaza. Brown Rudnick - N. Bouchard.	0.7	\$1,150.00	\$805.00
Sapir,Eric	Executive Director	07 Aug 2023	Federal tax consulting	Summarizing US federal income tax relevant items from the Stout valuation report details.	2.4	\$1,150.00	\$2,760.00
Shwartz, Yoav	Partner/Principal	07 Aug 2023	Federal tax consulting	EY internal call to discuss tax compliance process including updated mark to market adjustment for 2021 and 2022 and valuation report. EY: E. Sapir, L. Harvey, M. Flashner, J. Hill, M. Edri, O. Wasserman.	0.6	\$1,250.00	\$750.00
Shwartz, Yoav	Partner/Principal	07 Aug 2023	Federal tax consulting	Call with EY, Celsius, Kirkland, Fahrenheit, and Brown Rudnick to align on status of open tax workstreams. EY- J. Hill, L. Harvey, E. Sapir, N. Flagg. Celsius - L. Koren, J. Morgan. Kirkland - A. Sexton. Fahrenheit - J. Block, D. Mendes, R. Kaza. Brown Rudnick - N. Bouchard.	0.7	\$1,250.00	\$875.00
Harvey,Elizabeth R.	Partner/Principal	08 Aug 2023	Federal tax consulting	Reviewing Network, Inc. balance sheet to evaluate wind down of intercompany accounts	2.1	\$1,250.00	\$2,625.00
Hill,Jeff	Partner/Principal	08 Aug 2023	Federal tax consulting	Weekly call with EY, Celsius, K&E and Andersen tax to discuss updated 2021 and 2022 tax calculations and tax compliance process. EY - J. Hill, E. Sapir, Y. Shwartz, M. Flashner, N. Flagg, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Koren, J. Morgan. Andersen - S. Shears, D. Seymour.	0.6	\$1,250.00	\$750.00

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir, Eric	Executive Director	08 Aug 2023	Federal tax consulting	Weekly call with EY, Celsius, K&E and Andersen tax to discuss updated 2021 and 2022 tax calculations and tax compliance process. EY - J. Hill, E. Sapir, Y. Shwartz, M. Flashner, N. Flagg, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Koren, J. Morgan. Andersen - S. Shears, D. Seymour.	0.6	\$1,150.00	\$690.00
Sapir, Eric	Executive Director	08 Aug 2023	Federal tax consulting	Draft Celsius Network, Inc. balance sheet summary as of December 31, 2022.	2.2	\$1,150.00	\$2,530.00
Sapir, Eric	Executive Director	08 Aug 2023	Federal tax consulting	Estimating tax built-in items based upon Stout valuation.	1.9	\$1,150.00	\$2,185.00
Shwartz, Yoav	Partner/Principal	08 Aug 2023	Federal tax consulting	Call with EY and Celsius to discuss 2023 valuation report and impact to 2022 and 2023 taxable income calculations. EY - L. Harvey, E. Sapir, J. Hill, O. Wasserman, M. Flashner, E. Diner. Celsius - L. Koren, J. Morgan	0.8	\$1,250.00	\$1,000.00
Shwartz, Yoav	Partner/Principal	08 Aug 2023	Federal tax consulting	Weekly call with EY, Celsius, K&E and Andersen tax to discuss updated 2021 and 2022 tax calculations and tax compliance process. EY - J. Hill, E. Sapir, M. Flashner, N. Flagg, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Koren, J. Morgan. Andersen - S. Shears, D. Seymour.	0.6	\$1,250.00	\$750.00
Harvey, Elizabeth R.	Partner/Principal	09 Aug 2023	Federal tax consulting	Reviewing summary of Network, Inc. balance sheet amounts and reconciling to tax return Schedule L	1.3	\$1,250.00	\$1,625.00
Harvey, Elizabeth R.	Partner/Principal	10 Aug 2023	Federal tax consulting	Call with EY and Celsius to discuss 2023 valuation report and impact to 2022 and 2023 taxable income calculations. EY - L. Harvey, E. Sapir, Y. Shwartz, J. Hill, O. Wasserman, M. Flashner, E. Diner. Celsius - L. Koren, J. Morgan.	0.6	\$1,250.00	\$750.00
Hill, Jeff	Partner/Principal	10 Aug 2023	Federal tax consulting	Call with EY, Celsius, Kirkland, Fahrenheit, and Brown Rudnick to align on status of open tax workstreams. EY- J. Hill, L. Harvey, E. Sapir, Y. Shwartz, N. Flagg. Celsius - L. Koren, J. Morgan.	0.6	\$1,250.00	\$750.00
Sapir, Eric	Executive Director	10 Aug 2023	Federal tax consulting	Call with EY and Celsius to discuss 2023 valuation report and impact to 2022 and 2023 taxable income calculations. EY - L. Harvey, E. Sapir, Y. Shwartz, J. Hill, O. Wasserman, M. Flashner, E. Diner. Celsius - L. Koren, J. Morgan.	0.6	\$1,150.00	\$690.00
Shwartz, Yoav	Partner/Principal	10 Aug 2023	Federal tax consulting	Call with EY and Celsius to discuss 2023 valuation report and impact to 2022 and 2023 taxable income calculations. EY - L. Harvey, E. Sapir, J. Hill, O. Wasserman, M. Flashner, E. Diner. Celsius - L. Koren, J. Morgan.	0.6	\$1,250.00	\$750.00
Shwartz, Yoav	Partner/Principal	13 Aug 2023	Federal tax consulting	Update call with Celsius to discuss any specific tax issues relating to the 2022 federal tax returns, impact of mark to market on Bitwave analysis and historical Mining audit with L. Koren	1.0	\$1,250.00	\$1,250.00
Harvey, Elizabeth R.	Partner/Principal	15 Aug 2023	Federal tax consulting	Weekly tax call to discuss status of US federal income tax returns and UK tax analysis. KE: A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, J. Hill, K. Gatt, A. Chenchinski, N. Flagg, O. Wasserman, and Y. Shwartz.	0.2	\$1,250.00	\$250.00

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill,Jeff	Partner/Principal	15 Aug 2023	Federal tax consulting	Weekly tax call to discuss status of US federal income tax returns and UK tax analysis. KE: A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, J. Hill, K. Gatt, A. Chenchinski, N. Flagg, O. Wasserman, and Y. Shwartz.	0.2	\$1,250.00	\$250.00
Sapir,Eric	Executive Director	15 Aug 2023	Federal tax consulting	Weekly tax call to discuss status of US federal income tax returns and UK tax analysis. KE: A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, J. Hill, K. Gatt, A. Chenchinski, N. Flagg, O. Wasserman, and Y. Shwartz.	0.2	\$1,150.00	\$230.00
Shwartz, Yoav	Partner/Principal	15 Aug 2023	Federal tax consulting	Weekly tax call to discuss status of US federal income tax returns and UK tax analysis. KE: A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, J. Hill, K. Gatt, A. Chenchinski, N. Flagg, and O. Wasserman.	0.2	\$1,250.00	\$250.00
Harvey,Elizabeth R.	Partner/Principal	16 Aug 2023	Federal tax consulting	Meeting to discuss tax treatment (permanent or temporary GAAP to Tax differences and/or deductibility) of IPO, Bankruptcy, and other transaction costs for tax years 2022 and 2023 - E. Harvey, A. Sargent, M. Lipman, J.Hill, and A. Steger.	0.8	\$1,250.00	\$1,000.00
Harvey,Elizabeth R.	Partner/Principal	16 Aug 2023	Federal tax consulting	Follow up research on transaction costs	1.2	\$1,250.00	\$1,500.00
Lipman,Mitch	Senior Manager	16 Aug 2023	Federal tax consulting	Meeting to discuss tax treatment (permanent or temporary GAAP to Tax differences and/or deductibility) of IPO, Bankruptcy, and other transaction costs for tax years 2022 and 2023 with E. Harvey, A. Sargent, M. Lipman, J.Hill, and A. Steger	0.8	\$950.00	\$760.00
Sargent, Amy	Executive Director	16 Aug 2023	Federal tax consulting	Meeting to discuss tax treatment (permanent or temporary GAAP to Tax differences and/or deductibility) of IPO, Bankruptcy, and other transaction costs for tax years 2022 and 2023 with E. Harvey, A. Sargent, M. Lipman, J.Hill, and A. Steger	0.8	\$1,150.00	\$920.00
Harvey,Elizabeth R.	Partner/Principal	17 Aug 2023	Federal tax consulting	Weekly US federal income tax compliance call to discuss cost allocations and transaction cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski, Y. Shwartz, and E. Sapir.	0.6	\$1,250.00	\$750.00
Harvey,Elizabeth R.	Partner/Principal	17 Aug 2023	Federal tax consulting	Review of transaction cost schedule	1.3	\$1,250.00	\$1,625.00
Hill,Jeff	Partner/Principal	17 Aug 2023	Federal tax consulting	Weekly US federal income tax compliance call to discuss cost allocations and transaction cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski, Y. Shwartz, and E. Sapir.	0.6	\$1,250.00	\$750.00
Sapir,Eric	Executive Director	17 Aug 2023	Federal tax consulting	Weekly US federal income tax compliance call to discuss cost allocations and transaction cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski, Y. Shwartz, and E. Sapir.	0.6	\$1,150.00	\$690.00

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Shwartz, Yoav	Partner/Principal	17 Aug 2023	Federal tax consulting	Weekly US federal income tax compliance call to discuss cost allocations and transaction cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski and E. Sapir.	0.6	\$1,250.00	\$750.00
Shwartz, Yoav	Partner/Principal	18 Aug 2023	Federal tax consulting	Consider intercompany balances and international tax implications of unwinding such balances, including any transfer pricing adjustments, or triggering income as a result of cancellation of debt income.	3.7	\$1,250.00	\$4,625.00
Harvey,Elizabeth R.	Partner/Principal	21 Aug 2023	Federal tax consulting	Weekly tax compliance call to discuss transfer pricing impact on 2022 tax return. EY: E. Harvey, O. Wasserman, Y. Shwartz, A. Chenchinski, and E. Sapir	0.4	\$1,250.00	\$500.00
Sapir,Eric	Executive Director	21 Aug 2023	Federal tax consulting	Weekly tax compliance call to discuss transfer pricing impact on 2022 tax return. EY: E. Harvey, O. Wasserman, Y. Shwartz, A. Chenchinski, and E. Sapir	0.4	\$1,150.00	\$460.00
Shwartz, Yoav	Partner/Principal	21 Aug 2023	Federal tax consulting	Weekly tax compliance call to discuss transfer pricing impact on 2022 tax return. EY: E. Harvey, O. Wasserman, A. Chenchinski, and E. Sapir	0.4	\$1,250.00	\$500.00
Shwartz, Yoav	Partner/Principal	21 Aug 2023	Federal tax consulting	Review of material transfer pricing adjustments with EY Israeli transfer pricing team	1.6	\$1,250.00	\$2,000.00
Shwartz, Yoav	Partner/Principal	22 Aug 2023	Federal tax consulting	Update call with Celsius to discuss tax return prep' status, international tax model and 2021 filing memo, game-plan for future work with Farenhiet and other items with L. Koren	0.8	\$1,250.00	\$1,000.00
Shwartz, Yoav	Partner/Principal	23 Aug 2023	Federal tax consulting	Correspondence with Farenhiet re. 2022 transfer pricing conclusions	0.4	\$1,250.00	\$500.00
Harvey,Elizabeth R.	Partner/Principal	24 Aug 2023	Federal tax consulting	Research and responding to questions on customer reporting	1.6	\$1,250.00	\$2,000.00
Sapir,Eric	Executive Director	24 Aug 2023	Federal tax consulting	Call to discuss tax information reporting considerations related to the proposed restructuring transaction. EY: J. Jackel and E. Sapir.	0.4	\$1,150.00	\$460.00
Sapir,Eric	Executive Director	24 Aug 2023	Federal tax consulting	Researching potential tax reporting requirements related to the proposed transaction.	1.3	\$1,150.00	\$1,495.00
Shwartz, Yoav	Partner/Principal	24 Aug 2023	Federal tax consulting	Review draft return with O. Wasserman, including 1120, 5471s and other items.	3.1	\$1,250.00	\$3,875.00
Harvey,Elizabeth R.	Partner/Principal	28 Aug 2023	Federal tax consulting	Weekly tax compliance call to discuss tax return progress and open items. EY: O. Wasserman, M. Flashner, J. Hill, A. Chenchinski, E. Sapir, M. Edri, Y. Shwartz, L. Harvey.	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	28 Aug 2023	Federal tax consulting	Weekly tax compliance call to discuss tax return progress and open items. EY: O. Wasserman, M. Flashner, J. Hill, A. Chenchinski, E. Sapir, M. Edri, Y. Shwartz, L. Harvey.	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	28 Aug 2023	Federal tax consulting	Weekly tax compliance call to discuss tax return progress and open items. EY: O. Wasserman, M. Flashner, J. Hill, A. Chenchinski, E. Sapir, M. Edri, Y. Shwartz, L. Harvey.	0.5	\$1,150.00	\$575.00
Shwartz, Yoav	Partner/Principal	28 Aug 2023	Federal tax consulting	Transfer pricing analysis on three items and corresponding Tax return adjustment items for 2021 and 2022	2.4	\$1,250.00	\$3,000.00

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Shwartz, Yoav	Partner/Principal	28 Aug 2023	Federal tax consulting	Weekly tax compliance call to discuss tax return progress and open items. EY: O. Wasserman, M. Flashner, J. Hill, A. Chenchinski, E. Sapir, M. Edri, L. Harvey.	0.5	\$1,250.00	\$625.00
Harvey,Elizabeth R.	Partner/Principal	29 Aug 2023	Federal tax consulting	Weekly tax call to discuss restructuring transactions and US and UK tax consequences. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL tax and compliance team - M. Flashner, O. Wasserman, Y. Shwartz, A. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.7	\$1,250.00	\$875.00
Harvey,Elizabeth R.	Partner/Principal	29 Aug 2023	Federal tax consulting	Considering impact of UK intercompany restructuring	0.6	\$1,250.00	\$750.00
Hill,Jeff	Partner/Principal	29 Aug 2023	Federal tax consulting	Weekly tax call to discuss restructuring transactions and US and UK tax consequences. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL tax and compliance team - M. Flashner, O. Wasserman, Y. Shwartz, A. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.7	\$1,250.00	\$875.00
Sapir,Eric	Executive Director	29 Aug 2023	Federal tax consulting	Weekly tax call to discuss restructuring transactions and US and UK tax consequences. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL tax and compliance team - M. Flashner, O. Wasserman, Y. Shwartz, A. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.7	\$1,150.00	\$805.00
Shwartz, Yoav	Partner/Principal	29 Aug 2023	Federal tax consulting	Weekly tax call to discuss restructuring transactions and US and UK tax consequences. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL tax and compliance team - M. Flashner, O. Wasserman, A. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.7	\$1,250.00	\$875.00
Harvey,Elizabeth R.	Partner/Principal	30 Aug 2023	Federal tax consulting	Call to discuss UK debt exclusion tax considerations. EY: E. Harvey and E. Sapir. Andersen: D. Seymour and S. Shears.	0.5	\$1,250.00	\$625.00
Harvey,Elizabeth R.	Partner/Principal	30 Aug 2023	Federal tax consulting	Reviewing Fahrenheit open questions related to mining intercompany balance	2.4	\$1,250.00	\$3,000.00
Sapir,Eric	Executive Director	30 Aug 2023	Federal tax consulting	Call to discuss UK debt exclusion tax considerations. EY: E. Harvey and E. Sapir. Andersen: D. Seymour and S. Shears.	0.5	\$1,150.00	\$575.00
Shwartz, Yoav	Partner/Principal	30 Aug 2023	Federal tax consulting	Transfer Pricing and US federal income tax summary relating to material transfer pricing adjustments in the 2022 US federal income tax returns.	3.8	\$1,250.00	\$4,750.00
Harvey,Elizabeth R.	Partner/Principal	31 Aug 2023	Federal tax consulting	Reviewing treatment of mining intercompany balance and responding to client inquiry	1.3	\$1,250.00	\$1,625.00
Harvey,Elizabeth R.	Partner/Principal	31 Aug 2023	Federal tax consulting	Reviewing final fee application data for July for all teams	1.8	\$1,250.00	\$2,250.00
Shwartz, Yoav	Partner/Principal	31 Aug 2023	Federal tax consulting	Transfer pricing adjustments - assistance to US tax compliance team	0.9	\$1,250.00	\$1,125.00

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Shwartz, Yoav	Partner/Principal	31 Aug 2023	Federal tax consulting	Update call with Celsius to discuss transfer pricing mark-ups, tax return process, disclosures, mining provision status and Farenhiet interactions with L. Koren.	0.9	\$1,250.00	\$1,125.00
				Total	75.7		\$92,305.00

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Shwartz, Yoav	Partner/Principal	01 Aug 2023	Tax provision support	Review and provide comments to Mining Valuation Allowance Memo	1.9	\$850.00	\$1,615.00
Steger,Adam Elliot	Senior Manager	02 Aug 2023	Tax provision support	2021 EY income tax provision prep. (model enhancements and corrections)	1.8	\$695.00	\$1,251.00
Steger,Adam Elliot	Senior Manager	02 Aug 2023	Tax provision support	Continue to review of company draft financial disclosures (tax)	0.5	\$695.00	\$347.50
Boland,Gregory	Manager	03 Aug 2023	Tax provision support	Updates to Valuation Allowance (VA) Memo	0.2	\$595.00	\$119.00
Boland,Gregory	Manager	03 Aug 2023	Tax provision support	Update 2022 current provision tab based on trial balance received from FAAS book team	1.4	\$595.00	\$833.00
Boland,Gregory	Manager	03 Aug 2023	Tax provision support	Update 2022 deferred tax provision tab based on trial balance received from FAAS book team	2.1	\$595.00	\$1,249.50
Boland,Gregory	Manager	03 Aug 2023	Tax provision support	Update 2022 Cumulative basis difference tab based on trial balance received from FAAS book team	1.2	\$595.00	\$714.00
Boland,Gregory	Manager	03 Aug 2023	Tax provision support	Preparation of supporting data schedules to support 2022 valuation	2.2	\$595.00	\$1,309.00
Boland,Gregory	Manager	04 Aug 2023	Tax provision support	2022 Tax and Book Depreciation Updates based on final book depreciation amounts received from FAAS team	2.9	\$595.00	\$1,725.50
Hill,Jeff	Partner/Principal	04 Aug 2023	Tax provision support	Review of Company draft financial statement disclosures	0.3	\$850.00	\$255.00
Hill,Jeff	Partner/Principal	04 Aug 2023	Tax provision support	Meeting to discuss draft of financial statement disclosures EY Attendees: A. Steger, J. Hill	0.2	\$850.00	\$170.00
Steger,Adam Elliot	Senior Manager	04 Aug 2023	Tax provision support	Review of company draft financial disclosures (tax)	0.3	\$695.00	\$208.50
Steger,Adam Elliot	Senior Manager	04 Aug 2023	Tax provision support	Meeting to discuss draft of financial statement disclosures EY Attendees: A. Steger, J. Hill	0.2	\$695.00	\$139.00
Boland,Gregory	Manager	07 Aug 2023	Tax provision support	Valuation Allowance (VA) Memo: Discussing the Deferred Tax Asset (DTA) realizability EY Attendees: R. Huang, G. Boland	0.4	\$595.00	\$238.00
Boland,Gregory	Manager	07 Aug 2023	Tax provision support	Valuation Allowance (VA) Memo Discussion EY Attendees: R. Huang, G. Boland	0.4	\$595.00	\$238.00
Boland,Gregory	Manager	07 Aug 2023	Tax provision support	Meetings with A. Steger to discuss 2022 Celsius tax provision model. Executive review of the 2022 provision model and direct updates/comments to G. Boland.	1.2	\$595.00	\$714.00
Harvey,Elizabeth R.	Partner/Principal	07 Aug 2023	Tax provision support	Call to discuss treatment of intercompany loans in carve-out financial statements and mining tax provision. L. Harvey, S. Riley, J. Hill.	0.3	\$850.00	\$255.00

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill,Jeff	Partner/Principal	07 Aug 2023	Tax provision support	Call to discuss treatment of intercompany loans in carve-out financial statements and mining tax provision. L. Harvey, S. Riley, J. Hill.	0.3	\$850.00	\$255.00
Huang,Ricki	Senior	07 Aug 2023	Tax provision support	Valuation Allowance (VA) Memo: Discussing the Deferred Tax Asset (DTA) realizability EY Attendees: R. Huang, G. Boland	0.4	\$450.00	\$180.00
Huang,Ricki	Senior	07 Aug 2023	Tax provision support	Valuation Allowance (VA) Memo Discussion EY Attendees: R. Huang, G. Boland	0.4	\$450.00	\$180.00
Huang,Ricki	Senior	07 Aug 2023	Tax provision support	Updating Valuation Allowance (VA) Memo	0.2	\$450.00	\$90.00
Steger,Adam Elliot	Senior Manager	07 Aug 2023	Tax provision support	Executive review of the 2022 tax provision model	1.6	\$695.00	\$1,112.00
Hill,Jeff	Partner/Principal	08 Aug 2023	Tax provision support	Review of updated 2022 tax provision model for Mining Business	0.5	\$850.00	\$425.00
Hill,Jeff	Partner/Principal	08 Aug 2023	Tax provision support	Follow up meeting to discuss status of open issues on 2022 tax provision. EY Attendees: A. Steger, J. Hill. Other Attendees: J. Morgan (Fahrenheit)	0.8	\$850.00	\$680.00
Steger,Adam Elliot	Senior Manager	08 Aug 2023	Tax provision support	Follow up meeting to discuss status of open issues on 2022 tax provision. EY Attendees: A. Steger, J. Hill. Other Attendees: J. Morgan (Fahrenheit)	0.8	\$695.00	\$556.00
Harvey,Elizabeth R.	Partner/Principal	09 Aug 2023	Tax provision support	Inquire regarding mining adjustments to profit and loss statement and potential impact on tax position	1.1	\$850.00	\$935.00
Hill,Jeff	Partner/Principal	09 Aug 2023	Tax provision support	Meeting to discuss various aspects of mining tax provision including state apportionment EY Attendees: J. Hill, A. Steger	0.7	\$850.00	\$595.00
Hill,Jeff	Partner/Principal	09 Aug 2023	Tax provision support	Meeting to discuss Celsius state tax apportionment methodology and other tax provision book-tax difference issues. EY attendees: J. Hill, A. Steger.	0.5	\$850.00	\$425.00
Steger,Adam Elliot	Senior Manager	09 Aug 2023	Tax provision support	Meeting to discuss Celsius state tax apportionment methodology and other tax provision book-tax difference issues. EY attendees: J. Hill, A. Steger.	0.5	\$695.00	\$347.50
Steger,Adam Elliot	Senior Manager	09 Aug 2023	Tax provision support	Meeting to discuss various aspects of mining tax provision including state apportionment EY Attendees: J. Hill, A. Steger	0.7	\$695.00	\$486.50
Steger,Adam Elliot	Senior Manager	11 Aug 2023	Tax provision support	Review of the FAAS adjusted journal entries for tax impacts on the 2022 provision, fluctuation to pre-adjusted journal entry Trial Balance (TB). Queries sent to EY FAAS.	1.2	\$695.00	\$834.00

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey,Elizabeth R.	Partner/Principal	14 Aug 2023	Tax provision support	Transfer pricing call with K&E, EY, and Celsius, and Fahrenheit to discuss transfer pricing methodology related to costs incurred by carve-out entity. EY: J. Hill, L. Harvey, Y. Shwartz, E. Gonon. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes.	0.5	\$850.00	\$425.00
Hill,Jeff	Partner/Principal	14 Aug 2023	Tax provision support	Transfer pricing call with K&E, EY, and Celsius, and Fahrenheit to discuss transfer pricing methodology related to costs incurred by carve-out entity. EY: J. Hill, L. Harvey, Y. Shwartz, E. Gonon. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes.	0.5	\$850.00	\$425.00
Shwartz, Yoav	Partner/Principal	14 Aug 2023	Tax provision support	Transfer pricing call with K&E, EY, and Celsius, and Fahrenheit to discuss transfer pricing methodology related to costs incurred by carve-out entity. EY: J. Hill, L. Harvey, Y. Shwartz, E. Gonon. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes.	0.5	\$850.00	\$425.00
Steger,Adam Elliot	Senior Manager	14 Aug 2023	Tax provision support	Reviewing state apportionment data for Celsius mining tax rate	0.5	\$695.00	\$347.50
Steger,Adam Elliot	Senior Manager	14 Aug 2023	Tax provision support	Adjusted journal entry questions for tax purposes	0.5	\$695.00	\$347.50
Boland,Gregory	Manager	15 Aug 2023	Tax provision support	Processing 2021 Provision Updates based updated accrued expense support	1.2	\$595.00	\$714.00
Boland,Gregory	Manager	15 Aug 2023	Tax provision support	Processing 2022 Provision Updates based updated accrued expense support	1.8	\$595.00	\$1,071.00
Hill,Jeff	Partner/Principal	15 Aug 2023	Tax provision support	Review of updates to Mining company income tax provision model	1.0	\$850.00	\$850.00
Steger,Adam Elliot	Senior Manager	15 Aug 2023	Tax provision support	Reviewing open tax questions on the Mining 2022 Trial balance (TB)	1.0	\$695.00	\$695.00
Steger,Adam Elliot	Senior Manager	15 Aug 2023	Tax provision support	Prepare tax adjustment documents (prepaid, accruals, fixed assets)	0.7	\$695.00	\$486.50
Hill,Jeff	Partner/Principal	16 Aug 2023	Tax provision support	Follow-up meeting to discuss tax treatment (permanent or temporary Generally Accepted Accounting Principles to Tax differences and/or deductibility) of Initial Public Offering (IPO), Bankruptcy, and other transaction costs for tax years 2022 and 2023 EY Attendees: A. Steger, J. Hill	1.0	\$850.00	\$850.00

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill,Jeff	Partner/Principal	16 Aug 2023	Tax provision support	Meeting to discuss tax treatment (permanent or temporary GAAP to Tax differences and/or deductibility) of IPO, Bankruptcy, and other transaction costs for tax years 2022 and 2023 with E. Harvey, A. Sargent, M. Lipman, J.Hill, and A. Steger	0.8	\$850.00	\$680.00
Huang,Ricki	Senior	16 Aug 2023	Tax provision support	Updating Depreciation schedule	2.0	\$450.00	\$900.00
Steger,Adam Elliot	Senior Manager	16 Aug 2023	Tax provision support	Meeting to discuss tax treatment (permanent or temporary GAAP to Tax differences and/or deductibility) of IPO, Bankruptcy, and other transaction costs for tax years 2022 and 2023 with E. Harvey, A. Sargent, M. Lipman, J.Hill, and A. Steger	0.8	\$695.00	\$556.00
Steger,Adam Elliot	Senior Manager	16 Aug 2023	Tax provision support	Preparation of prepaid/accrual/fixed asset tax support using FAAS documents	1.2	\$695.00	\$834.00
Steger,Adam Elliot	Senior Manager	16 Aug 2023	Tax provision support	Follow-up meeting to discuss tax treatment (permanent or temporary Generally Accepted Accounting Principles to Tax differences and/or deductibility) of Initial Public Offering (IPO), Bankruptcy, and other transaction costs for tax years 2022 and 2023 EY Attendees: A. Steger, J. Hill	1.0	\$695.00	\$695.00
Hill,Jeff	Partner/Principal	17 Aug 2023	Tax provision support	Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements. EY - J. Hill, E. Geron, E. Gonen, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes, J. Fan. Brown Rudnick - N. Bouchard.	1.1	\$850.00	\$935.00
Shwartz, Yoav	Partner/Principal	17 Aug 2023	Tax Provision Support	Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements. EY - J. Hill, E. Geron, E. Gonen, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes, J. Fan. Brown Rudnick - N. Bouchard.	1.1	\$850.00	\$935.00
Steger,Adam Elliot	Senior Manager	17 Aug 2023	Tax provision support	Draft tax footnotes for the 2022 financial statements	0.9	\$695.00	\$625.50
Steger,Adam Elliot	Senior Manager	17 Aug 2023	Tax provision support	Draft disclosures for the 2022 financial statements	1.3	\$695.00	\$903.50
Geron,Eyal	Manager	17 Aug 2023	Tax Provision Support	Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements. EY - J. Hill, E. Geron, E. Gonen, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes, J. Fan. Brown Rudnick - N. Bouchard.	1.1	\$595.00	\$654.50

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gonen,Eyal	Partner/Principal	17 Aug 2023	Tax Provision Support	Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements. EY - J. Hill, E. Geron, E. Gonen, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes, J. Fan. Brown Rudnick - N. Bouchard.	1.1	\$850.00	\$935.00
Gandz,Benjamin	Senior Manager	17 Aug 2023	Tax Provision Support	Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements. EY - J. Hill, E. Geron, E. Gonen, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes, J. Fan. Brown Rudnick - N. Bouchard.	1.1	\$695.00	\$764.50
Riley,Sean	Senior Manager	18 Aug 2023	Tax provision support	Meeting to discuss prepaid/accrued expense/fixed asset adjusted journal entries and tax adjustments EY Attendees: S. Riley, K. Sun, A. Steger	0.5	\$695.00	\$347.50
Steger,Adam Elliot	Senior Manager	18 Aug 2023	Tax provision support	Updates to 2020 tax provision based on documents received from Celsius	1.2	\$695.00	\$834.00
Steger,Adam Elliot	Senior Manager	18 Aug 2023	Tax provision support	Meeting to discuss prepaid/accrued expense/fixed asset adjusted journal entries and tax adjustments EY Attendees: S. Riley, K. Sun, A. Steger	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	18 Aug 2023	Tax provision support	Meeting to discuss prepaid/accrued expense/fixed asset adjusted journal entries and tax adjustments EY Attendees: S. Riley, K. Sun, A. Steger	0.5	\$695.00	\$347.50
Steger,Adam Elliot	Senior Manager	21 Aug 2023	Tax provision support	Review of mining state apportionment methodologies to use for the provision	0.5	\$695.00	\$347.50
Steger,Adam Elliot	Senior Manager	22 Aug 2023	Tax provision support	Review of current Tbalance sheet for tax consequences - work through the details for book-tax differences and question for EY FAAS/Client in order to update 2021/2022 tax provisions	0.7	\$695.00	\$486.50
Boland,Gregory	Manager	23 Aug 2023	Tax provision support	Celsius 2021 Tax Provision M adjustments and rerun depreciation as MACRS (not bonus)	2.1	\$595.00	\$1,249.50
Boland,Gregory	Manager	23 Aug 2023	Tax provision support	Celsius 2022 Tax Provision M adjustments and rerun depreciation as modified accelerated cost recovery system (MACRS) (not bonus)	2.8	\$595.00	\$1,666.00
Boland,Gregory	Manager	23 Aug 2023	Tax provision support	Celsius 2021 Tax Provision state tax adjustments based on new state apportionment received	1.7	\$595.00	\$1,011.50
Boland,Gregory	Manager	23 Aug 2023	Tax provision support	Celsius 2022 Tax Provision state tax adjustments based on new state apportionment received	1.8	\$595.00	\$1,071.00

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Steger,Adam Elliot	Senior Manager	23 Aug 2023	Tax provision support	Executive review of 2021 tax provision updates	2.2	\$695.00	\$1,529.00
Boland,Gregory	Manager	24 Aug 2023	Tax provision support	Detail review and updates to 2021 and 2022 Celsius mining tax provision	2.2	\$595.00	\$1,309.00
Boland,Gregory	Manager	24 Aug 2023	Tax provision support	Finalize 2021 and 2022 tax workbooks for A. Steger review	1.4	\$595.00	\$833.00
Huang,Ricki	Senior	24 Aug 2023	Tax provision support	Updating Tax provision	1.3	\$450.00	\$585.00
Steger,Adam Elliot	Senior Manager	24 Aug 2023	Tax provision support	Meeting with M. Musano, A. Steger, J. Morgan (CEL). Mining state apportionment methodologies to use for the provision	0.5	\$695.00	\$347.50
Steger,Adam Elliot	Senior Manager	24 Aug 2023	Tax provision support	Executive review of 2022 tax provision updates	2.2	\$695.00	\$1,529.00
Steger,Adam Elliot	Senior Manager	25 Aug 2023	Tax provision support	Updating 2020 and 2021 tax provision with final trial balance	2.1	\$695.00	\$1,459.50
Steger,Adam Elliot	Senior Manager	26 Aug 2023	Tax provision support	Review of deferred Initial Public Offering (IPO) costs, transfer pricing for 2021 and 2022 income tax provisions	0.6	\$695.00	\$417.00
Steger,Adam Elliot	Senior Manager	27 Aug 2023	Tax provision support	Response for EY FAAS regarding FA/Crypto impairments, Initial Public Offering (IPO) COSTS, accruals, and prepaids for 2021 and 2022 income tax provisions	0.4	\$695.00	\$278.00
Hayes, Taylor	Manager	28 Aug 2023	Tax provision support	Meeting to discuss impairment tracking for tax purposes EY Attendees: A. Steger, T. Hayes, S. Riley	0.5	\$595.00	\$297.50
Hayes, Taylor	Manager	28 Aug 2023	Tax provision support	Meeting to discuss open questions and reviewing outstanding document requests.. EY Attendees: S. Riley, A. Steger, K. Sun, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.4	\$595.00	\$238.00
Riley,Sean	Senior Manager	28 Aug 2023	Tax provision support	Meeting to discuss impairment tracking for tax purposes EY Attendees: A. Steger, T. Hayes, S. Riley	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	28 Aug 2023	Tax provision support	Meeting to discuss open questions and reviewing outstanding document requests.. EY Attendees: S. Riley, A. Steger, K. Sun, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.4	\$695.00	\$278.00
Steger,Adam Elliot	Senior Manager	28 Aug 2023	Tax provision support	Meeting to discuss open questions and reviewing outstanding document requests.. EY Attendees: S. Riley, A. Steger, K. Sun, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.4	\$695.00	\$278.00
Steger,Adam Elliot	Senior Manager	28 Aug 2023	Tax provision support	Meeting to discuss impairment tracking for tax purposes EY Attendees: A. Steger, T. Hayes, S. Riley	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	28 Aug 2023	Tax provision support	Meeting to discuss open questions and reviewing outstanding document requests.. EY Attendees: S. Riley, A. Steger, K. Sun, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.4	\$695.00	\$278.00

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gandz,Benjamin	Senior Manager	29 Aug 2023	Tax provision support	Review of allocation keys and underlying assumptions for Mining financials. Attendees - E.Geron (EY Israel), B.Gandz (EY Israel), A.Sussman (EY)	0.8	\$695.00	\$556.00
Geron,Eyal	Manager	29 Aug 2023	Tax provision support	Review of allocation keys and underlying assumptions for Mining financials. Attendees - E.Geron (EY Israel), B.Gandz (EY Israel), A.Sussman (EY)	0.8	\$595.00	\$476.00
Sussman,Adam	Senior	29 Aug 2023	Tax provision support	Review of allocation keys and underlying assumptions for Mining financials. Attendees - E.Geron (EY Israel), B.Gandz (EY Israel), A.Sussman (EY)	0.8	\$450.00	\$360.00
Steger,Adam Elliot	Senior Manager	29 Aug 2023	Tax provision support	Finalization of income tax provision for 2020 to 2022 before executive walkthrough and client walkthrough	2.4	\$695.00	\$1,668.00
Boland,Gregory	Manager	30 Aug 2023	Tax provision support	Meeting with A Steger, J. Hill and G Boland to analyze the updated draft tax provision model for the mining business for the periods ending December 31, 2020, 2021 and 2022	2.1	\$595.00	\$1,249.50
Boland,Gregory	Manager	30 Aug 2023	Tax provision support	Question list for A. Steger on the 2021 and 2022 tax provisions	0.9	\$595.00	\$535.50
Hill,Jeff	Partner/Principal	30 Aug 2023	Tax provision support	Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)	0.5	\$850.00	\$425.00
Hill,Jeff	Partner/Principal	30 Aug 2023	Tax provision support	Call regarding status of tax provision and Israel transfer pricing calcs.with J. Block (Celsius)	0.5	\$850.00	\$425.00
Hill,Jeff	Partner/Principal	30 Aug 2023	Tax provision support	Meeting with A Steger, J. Hill and G Boland to analyze the updated draft tax provision model for the mining business for the periods ending December 31, 2020, 2021 and 2022	2.1	\$850.00	\$1,785.00
Gonen,Eyal	Partner/Principal	30 Aug 2023	Tax provision support	Reviewing the financials related to Mining's operations	1.1	\$850.00	\$935.00
Geron,Eyal	Manager	30 Aug 2023	Tax provision support	Reviewing the financials related to Mining's operations	2.1	\$595.00	\$1,249.50
Gandz,Benjamin	Senior Manager	30 Aug 2023	Tax provision support	Reviewing the financials related to Mining's operations	2.1	\$695.00	\$1,459.50
Crough,Greg	Executive Director	30 Aug 2023	Tax provision support	Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)	0.5	\$850.00	\$425.00

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gonen,Eyal	Partner/Principal	30 Aug 2023	Tax provision support	Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)	0.5	\$850.00	\$425.00
Geron,Eyal	Manager	30 Aug 2023	Tax provision support	Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)	0.5	\$595.00	\$297.50
Gandz,Benjamin	Senior Manager	30 Aug 2023	Tax provision support	Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)	0.5	\$695.00	\$347.50
Shwartz, Yoav	Partner/Principal	30 Aug 2023	Tax provision support	Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)	0.5	\$850.00	\$425.00
Steger,Adam Elliot	Senior Manager	30 Aug 2023	Tax provision support	Meeting with A Steger, J. Hill and G Boland to analyze the updated draft tax provision model for the mining business for the periods ending December 31, 2020, 2021 and 2022	2.1	\$695.00	\$1,459.50
Steger,Adam Elliot	Senior Manager	30 Aug 2023	Tax provision support	Updates to income tax provision following executive review	0.7	\$695.00	\$486.50
Steger,Adam Elliot	Senior Manager	30 Aug 2023	Tax provision support	Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)	0.5	\$695.00	\$347.50
Gandz,Benjamin	Senior Manager	31 Aug 2023	Tax provision support	Drafting Executive Summary for mining	5.0	\$695.00	\$3,475.00
Hill,Jeff	Partner/Principal	31 Aug 2023	Tax provision support	Review of transfer pricing documentation	0.6	\$850.00	\$510.00
Steger,Adam Elliot	Senior Manager	31 Aug 2023	Tax provision support	Review of 2020-2022 income tax provision	1.5	\$695.00	\$1,042.50
Steger,Adam Elliot	Senior Manager	31 Aug 2023	Tax provision support	Follow-ups on depreciation/fixed assets classification for tax depreciation	1.1	\$695.00	\$764.50
				Total	106.5		\$72,111.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Cadugan, Kerrie J.	Executive Director	01 Aug 2023	External audit support	Analyzed Asset Retirement Obligations (AROs) within operating leases	1.2	\$850.00	\$1,020.00
Cadugan, Kerrie J.	Executive Director	01 Aug 2023	External audit support	Analyze Asset Retirement Obligations (AROs) withindiscussed industry related application	0.9	\$850.00	\$765.00
Cadugan, Kerrie J.	Executive Director	01 Aug 2023	External audit support	Analyze potential embedded leases within construction in progress (CIP) in connection with signed letter of intent	1.9	\$850.00	\$1,615.00
Dishman,Carly	Manager	01 Aug 2023	External Audit Support	Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5	\$595.00	\$297.50
Dishman,Carly	Manager	01 Aug 2023	External audit support	Correspondence with J. Block regarding 2021 leases	1.1	\$595.00	\$654.50
Granados,Dariana	Staff	01 Aug 2023	External audit support	Updating Accounting Standards Codification (ASC) 842 (Leases) analysis workbook for inclusion of assessment of hosting arrangements.	3.7	\$295.00	\$1,091.50
Granados,Dariana	Staff	01 Aug 2023	External audit support	Updating leases amortization schedules workbook.	1.5	\$295.00	\$442.50
Granados,Dariana	Staff	01 Aug 2023	External audit support	Review Mothership power purchase agreement (PPA) and subsequent events transaction confirmations for analysis and drafting of accounting memorandum. (Day 1)	1.5	\$295.00	\$442.50
Gust, Ryan A.	Senior	01 Aug 2023	External audit support	Update advanced payment workbook by tying out shipping amounts and transfers to fixed assets	1.3	\$450.00	\$585.00
Gust, Ryan A.	Senior	01 Aug 2023	External audit support	Update the second debt workbook	3.8	\$450.00	\$1,710.00
Gust, Ryan A.	Manager	01 Aug 2023	External Audit Support	Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5	\$595.00	\$297.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust, Ryan A.	Manager	01 Aug 2023	External audit support	Meeting to discuss Adjusting Journal entries and reasoning for adjustments to quarterly numbers (for audit support). EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block, P. Pandey, J. Fan	1.1	\$595.00	\$654.50
Hayes, Taylor	Manager	01 Aug 2023	External Audit Support	Meeting to discuss Adjusting Journal entries and reasoning for adjustments to quarterly numbers (for audit support). EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block, P. Pandey, J. Fan	1.1	\$595.00	\$654.50
Hayes, Taylor	Manager	01 Aug 2023	External Audit Support	Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5	\$595.00	\$297.50
Hayes, Taylor	Manager	01 Aug 2023	External audit support	Preparation of FY22 options trading activity	3.8	\$595.00	\$2,261.00
Hayes, Taylor	Manager	01 Aug 2023	External audit support	Research of Accounting Standards Codification (ASC) 815 related to treatment of Bitcoin (Bitcoin (BTC)) options	2.2	\$595.00	\$1,309.00
Sun, Kaiyang	Senior Manager	01 Aug 2023	External audit support	Reviewed materials related to the fiat intercompany loan for 2021	1.8	\$695.00	\$1,251.00
Sun, Kaiyang	Senior Manager	01 Aug 2023	External audit support	Provided instructions on the intercompany loan workbook	1.2	\$695.00	\$834.00
Riley,Sean	Senior Manager	01 Aug 2023	External Audit Support	Meeting to discuss Adjusting Journal entries and reasoning for adjustments to quarterly numbers (for audit support). EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block, P. Pandey, J. Fan	1.1	\$695.00	\$764.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley,Sean	Senior Manager	01 Aug 2023	External Audit Support	Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman, J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	01 Aug 2023	External Audit Support	Secondary review of digital asset related schedules (i.e., impairment and realized gain / loss) for 2022.	2.8	\$695.00	\$1,946.00
Riley,Sean	Senior Manager	01 Aug 2023	External Audit Support	Secondary review of payroll related schedules for 2022	1.6	\$695.00	\$1,112.00
Riley,Sean	Senior Manager	01 Aug 2023	External Audit Support	Evaluation of bankruptcy accounting guidance and necessary adjustments for Celsius.	1.3	\$695.00	\$903.50
Riley,Sean	Senior Manager	01 Aug 2023	External Audit Support	Evaluation of loan guidance and affect of bankruptcy proceedings.	2.2	\$695.00	\$1,529.00
Yoo, Patrick	Senior	01 Aug 2023	External Audit Support	Meeting to discuss Adjusting Journal entries and reasoning for adjustments to quarterly numbers (for audit support). EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block, P. Pandey, J. Fan	1.1	\$450.00	\$495.00
Yoo, Patrick	Senior	01 Aug 2023	External Audit Support	Continue preparation of FY 2021 digital assets workbook (impairment)	3.4	\$450.00	\$1,530.00
Yoo, Patrick	Senior	01 Aug 2023	External Audit Support	Begin preparation of FY 2021 Bitcoin (BTC) intercompany loan workbook	3.9	\$450.00	\$1,755.00
Zaman,Sabina	Partner/Principal	01 Aug 2023	External Audit Support	Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman, J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5	\$850.00	\$425.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zimmer,Kristin	Manager	01 Aug 2023	External Audit Support	Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5	\$595.00	\$297.50
Lipschutz,Jordan	Manager	01 Aug 2023	External Audit Support	Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5	\$595.00	\$297.50
Lipschutz,Jordan	Manager	01 Aug 2023	External audit support	Email correspondence regarding obtaining SendSafely access	0.1	\$595.00	\$59.50
Lipschutz,Jordan	Manager	01 Aug 2023	External audit support	Email correspondence regarding uploading open items to SendSafely for J. Bloc (Celsius) review	0.1	\$595.00	\$59.50
Lipschutz,Jordan	Manager	01 Aug 2023	External audit support	Collaborating with team to update open items list based on documentation received from Celsius	1.3	\$595.00	\$773.50
Lipschutz,Jordan	Manager	01 Aug 2023	External audit support	Preparing various analyses and commentaries on project financials per client request	3.9	\$595.00	\$2,320.50
Gray, Amaya	Staff	01 Aug 2023	External Audit Support	Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5	\$295.00	\$147.50
Lindeman,Ryan	Senior	01 Aug 2023	External Audit Support	Meeting to discuss Adjusting Journal entries and reasoning for adjustments to quarterly numbers (for audit support). EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block, P. Pandey, J. Fan	1.1	\$450.00	\$495.00
Lindeman,Ryan	Senior	01 Aug 2023	External Audit Support	Changing and adding to adjusting journal entries for accrued expenses - Part 1	2.1	\$450.00	\$945.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
MacIntosh, Paul	Partner/Principal	01 Aug 2023	External Audit Support	Executive review of digital asset related schedules	1.1	\$850.00	\$935.00
Lindeman, Ryan	Senior	01 Aug 2023	External Audit Support	Changing and adding to adjusting journal entries for accrued expenses - Part 2	2.1	\$450.00	\$945.00
Dishman, Carly	Manager	02 Aug 2023	External audit support	Analyze 2020 and 2021 General Ledger (GL) to corroborate journal entries recorded for Argo Lease	3.9	\$595.00	\$2,320.50
Dishman, Carly	Manager	02 Aug 2023	External audit support	Revise 2021 Argo Lease Schedule to calculate variances between General Ledger (GL) and Amortization schedule (pt.1)	3.6	\$595.00	\$2,142.00
Eo, Brian Y	Manager	02 Aug 2023	External audit support	Prepare the debt workpaper relating to the 2021 loan	3.8	\$595.00	\$2,261.00
Eo, Brian Y	Manager	02 Aug 2023	External audit support	Search and reconcile journal entries to support loan workbook	2.1	\$595.00	\$1,249.50
Eo, Brian Y	Manager	02 Aug 2023	External audit support	Meeting to discuss on the preparation of intercompany loan workbook and calculation of principal balance and loans associated EY Attendees: B. Eo, R. Gust	0.4	\$595.00	\$238.00
Eo, Brian Y	Manager	02 Aug 2023	External Audit Support	Meeting to discuss convertible debt and equity investments EY Attendees: R. Gust, B. Eo	0.6	\$595.00	\$357.00
Eo, Brian Y	Manager	02 Aug 2023	External Audit Support	Meeting to discuss convertible debt and equity investments EY Attendees: R. Gust, B. Eo, K. Sun	0.5	\$595.00	\$297.50
Eo, Brian Y	Manager	02 Aug 2023	External audit support	Reconcile the promissory note relate to the 2021 loan	2.3	\$595.00	\$1,368.50
Granados, Dariana	Staff	02 Aug 2023	External audit support	Day 2 Review Mothership power purchase agreement and subsequent events transaction confirmations for analysis and drafting of accounting memorandum. (Part 1)	2.7	\$295.00	\$796.50
Gust, Ryan A.	Manager	02 Aug 2023	External Audit Support	Meeting to discuss 2021 advanced payments EY Attendees: R. Gust, T. Hayes	0.4	\$595.00	\$238.00
Gust, Ryan A.	Manager	02 Aug 2023	External audit support	Meeting to discuss on the preparation of intercompany loan workbook and calculation of principal balance and loans associated EY Attendees: B. Eo, R. Gust	0.4	\$595.00	\$238.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust, Ryan A.	Manager	02 Aug 2023	External Audit Support	Meeting to discuss remaining open items for FY 2022 fixed assets and advanced payments. Also, to discuss FY 2021 advanced payment open items. EY Attendees: P. Yoo, R. Gust, T. Hayes	1.1	\$595.00	\$654.50
Gust, Ryan A.	Manager	02 Aug 2023	External Audit Support	Meeting to discuss convertible debt and equity investments EY Attendees: R. Gust, B. Eo	0.6	\$595.00	\$357.00
Gust, Ryan A.	Manager	02 Aug 2023	External Audit Support	Meeting to discuss convertible debt and equity investments EY Attendees: R. Gust, B. Eo, K. Sun	0.5	\$595.00	\$297.50
Gust, Ryan A.	Senior	02 Aug 2023	External audit support	Review and help prepare the debt workpaper relating to the 2021 loan	3.3	\$450.00	\$1,485.00
Gust, Ryan A.	Senior	02 Aug 2023	External audit support	Review and help prepare the 2021 advanced payment workpaper	1.6	\$450.00	\$720.00
Hayes, Taylor	Manager	02 Aug 2023	External Audit Support	Continue preparation of FY22 options trading activity	3.1	\$595.00	\$1,844.50
Hayes, Taylor	Manager	02 Aug 2023	External Audit Support	Review of newly received trade tickets for FY22 BTC trading activity (digital asset workbook)	2.7	\$595.00	\$1,606.50
Hayes, Taylor	Manager	02 Aug 2023	External Audit Support	Revision of impairment formula for FY22 digital asset workbook	0.4	\$595.00	\$238.00
Hayes, Taylor	Manager	02 Aug 2023	External Audit Support	Meeting to discuss remaining open items for FY 2022 fixed assets and advanced payments. Also, to discuss FY 2021 advanced payment open items. EY Attendees: P. Yoo, R. Gust, T. Hayes	1.1	\$595.00	\$654.50
Hayes, Taylor	Manager	02 Aug 2023	External Audit Support	Meeting to discuss 2021 advanced payments EY Attendees: R. Gust, T. Hayes	0.4	\$595.00	\$238.00
Sun, Kaiyang	Senior Manager	02 Aug 2023	External Audit Support	Meeting to discuss convertible debt and equity investments EY Attendees: R. Gust, B. Eo, K. Sun	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	02 Aug 2023	External Audit Support	Secondary review of 2021 revolver workbook and corresponding support.	2.8	\$695.00	\$1,946.00
Riley,Sean	Senior Manager	02 Aug 2023	External Audit Support	Secondary review of 2021 fixed asset additions and corresponding support	2.9	\$695.00	\$2,015.50
Riley,Sean	Senior Manager	02 Aug 2023	External Audit Support	Secondary review of 2021 accruals additions and corresponding support.	1.9	\$695.00	\$1,320.50
Yoo, Patrick	Senior	02 Aug 2023	External Audit Support	Continue preparation of FY 2021 Bitcoin (BTC) intercompany loan workbook	3.3	\$450.00	\$1,485.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo, Patrick	Senior	02 Aug 2023	External Audit Support	Meeting to discuss remaining open items for FY 2022 fixed assets and advanced payments. Also, to discuss FY 2021 advanced payment open items. EY Attendees: P. Yoo, R. Gust, T. Hayes	1.1	\$450.00	\$495.00
Yoo, Patrick	Senior	02 Aug 2023	External Audit Support	Continue preparation of FY 2021 digital assets workbook (assessing schedule after preparing most of intercompany Bitcoin (BTC) loan workbook)	2.1	\$450.00	\$945.00
Yoo, Patrick	Senior	02 Aug 2023	External Audit Support	Review intercompany loan agreement to gain deeper understanding of terms	0.6	\$450.00	\$270.00
Yoo, Patrick	Senior	02 Aug 2023	External Audit Support	Review Argo settlement agreement to gain deeper understanding of terms as this was seen as a sale within digital assets workbook	0.6	\$450.00	\$270.00
Yoo, Patrick	Senior	02 Aug 2023	External Audit Support	Update fixed assets and advanced payments workbook after client call to discuss open items	1.3	\$450.00	\$585.00
Lipschutz,Jordan	Manager	02 Aug 2023	External audit support	Collaborate with team to obtain updates on each workstream for leadership status deck and help resolve blockers / dependencies	2.4	\$595.00	\$1,428.00
Lipschutz,Jordan	Manager	02 Aug 2023	External audit support	Update leadership status deck including progress to-date, key risks/issues, and impacts to Celsius timeline	3.8	\$595.00	\$2,261.00
Chen,Justin	Senior	02 Aug 2023	External audit support	Advanced Payments - Bitmain question to client preparation	0.5	\$450.00	\$225.00
MacIntosh, Paul	Partner/Principal	02 Aug 2023	External Audit Support	Executive review of 2021 revolver workbook	1.2	\$850.00	\$1,020.00
Granados,Dariana	Staff	02 Aug 2023	External audit support	Day 2 Review Mothership power purchase agreement and subsequent events transaction confirmations for analysis and drafting of accounting memorandum. (Part 2)	2.0	\$295.00	\$590.00
Shimoni,Avri	Senior Manager	02 Aug 2023	External audit support	Review of materials on professional guidance around workpaper to define the scope of materials that can be shared with J. Block (Celsius), EY team, and RSM throughout the reaudit phase.	1.3	\$695.00	\$903.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Beattie, Steve	Partner/Principal	03 Aug 2023	External Audit Support	Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A. Mhana, A. Shimoni, E. Barda, Y. Schwartz	0.5	\$850.00	\$425.00
Dishman,Carly	Manager	03 Aug 2023	External audit support	Revise 2021 Argo Lease Schedule to calculate variances between General Ledger (GL) and Amortization schedule (pt.2)	2.9	\$595.00	\$1,725.50
Dishman,Carly	Manager	03 Aug 2023	External audit support	Revise Lease disclosure for Argo related to updates	3.6	\$595.00	\$2,142.00
Eo, Brian Y	Manager	03 Aug 2023	External audit support	Prepare reconciliation summary on loan workbook	2.3	\$595.00	\$1,368.50
Eo, Brian Y	Manager	03 Aug 2023	External audit support	Reconcile valuation reports	1.7	\$595.00	\$1,011.50
Eo, Brian Y	Manager	03 Aug 2023	External audit support	Documentation in investment workbook and cross reference	2.1	\$595.00	\$1,249.50
Granados,Dariana	Staff	03 Aug 2023	External audit support	Reviewing Mothership power purchase agreement and subsequent events transaction confirmations for analysis and drafting of accounting memorandum. (Day 3)	3.9	\$295.00	\$1,150.50
Gust, Ryan A.	Manager	03 Aug 2023	External Audit Support	Discuss investment workbook with B. Eo, R. Gust (EY)	0.4	\$595.00	\$238.00
Gust, Ryan A.	Senior	03 Aug 2023	External audit support	Review and prepare the debt workpaper relating to the 2021 loan and Celsius investments	3.9	\$450.00	\$1,755.00
Gust, Ryan A.	Senior	03 Aug 2023	External audit support	Review and prepare the 2021 advanced payment workpaper	2.8	\$450.00	\$1,260.00
Hayes, Taylor	Manager	03 Aug 2023	External Audit Support	Meeting to discuss open items and inquiries related to cash, digital asset custody/access, and related party activity in 2021. EY Attendees: K. Sun, P. Yoo, S. Riley, T. Hayes	0.8	\$595.00	\$476.00
Hayes, Taylor	Manager	03 Aug 2023	External Audit Support	Research of EY materiality guidance for bankruptcy / newly formed entity	1.2	\$595.00	\$714.00
Hayes, Taylor	Manager	03 Aug 2023	External Audit Support	Review of Bitcoin (BTC) loan workbook provided by client for FY21	2.7	\$595.00	\$1,606.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	03 Aug 2023	External Audit Support	Review of Bitcoin (BTC) loan repayments - reconciliation between Bitcoin (BTC) loan file and repayments per digital asset workbook	0.9	\$595.00	\$535.50
Hayes, Taylor	Manager	03 Aug 2023	External Audit Support	Preparation of FY22 digital asset workbook, based on client feedback and responses to open questions	1.9	\$595.00	\$1,130.50
Shwartz, Yoav	Partner/Principal	03 Aug 2023	External Audit Support	Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.5	\$850.00	\$425.00
Hill,Jeff	Partner/Principal	03 Aug 2023	External Audit Support	Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.5	\$850.00	\$425.00
Sun, Kaiyang	Senior Manager	03 Aug 2023	External Audit Support	Meeting to discuss open items and inquiries related to cash, digital asset custody/access, and related party activity in 2021. EY Attendees: K. Sun, P. Yoo, S. Riley, T. Hayes	0.8	\$695.00	\$556.00
Riley,Sean	Senior Manager	03 Aug 2023	External Audit Support	Meeting to discuss open items and inquiries related to cash, digital asset custody/access, and related party activity in 2021. EY Attendees: K. Sun, P. Yoo, S. Riley, T. Hayes	0.8	\$695.00	\$556.00
Riley,Sean	Senior Manager	03 Aug 2023	External Audit Support	Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.5	\$695.00	\$347.50
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Meeting to discuss open items and inquiries related to cash, digital asset custody/access, and related party activity in 2021. EY Attendees: K. Sun, P. Yoo, S. Riley, T. Hayes	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Continue reviewing related party General Ledger (GL) #119001 for FY 2022	0.7	\$450.00	\$315.00
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Continue reviewing related party General Ledger (GL) #119005 for FY 2022	0.4	\$450.00	\$180.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Continue reviewing related party General Ledger (GL) #219001 for FY 2022	0.6	\$450.00	\$270.00
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Continue reviewing related party General Ledger (GL) #219002 for FY 2022	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Continue reviewing related party General Ledger (GL) #219003 for FY 2022	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Continue reviewing related party General Ledger (GL) #219004 for FY 2022	0.3	\$450.00	\$135.00
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Continue reviewing related party General Ledger (GL) #219006 for FY 2022	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Continue working on FY 2022 and FY 2021 digital asset workbooks after client call	2.6	\$450.00	\$1,170.00
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Meeting to discuss gameplan/strategy for preparation of FY 2021 fixed assets EY Attendees: P. Yoo, T. Hayes	0.6	\$450.00	\$270.00
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Meeting to discuss gameplan/strategy for preparation of FY 2021 advanced payments reconciliation EY Attendees: T. Hayes, P. Yoo	0.6	\$450.00	\$270.00
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Review adjusted journal entry listing and ensure it is the most up-to-date with all proposed adjustments	0.6	\$450.00	\$270.00
Zaman,Sabina	Partner/Principal	03 Aug 2023	External Audit Support	Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.5	\$850.00	\$425.00
Lipschutz,Jordan	Manager	03 Aug 2023	External Audit Support	Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.5	\$595.00	\$297.50
Lipschutz,Jordan	Manager	03 Aug 2023	External audit support	Email correspondence regarding leadership update deck	0.2	\$595.00	\$119.00
Chen,Justin	Senior	03 Aug 2023	External audit support	Inputting and cross referencing journal entries to general ledger for Debt Investment workpaper	2.6	\$450.00	\$1,170.00
Chen,Justin	Senior	03 Aug 2023	External audit support	Update Debt Investment workpaper, adding in appropriate tickmarks	0.5	\$450.00	\$225.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Chen,Justin	Senior	03 Aug 2023	External audit support	Edit workpaper for investment/loan to flow into valuation portion of workpaper	1.5	\$450.00	\$675.00
Chen,Justin	Senior	03 Aug 2023	External audit support	Tie out balances as shown in workpaper to trial balance	1.0	\$450.00	\$450.00
Lindeman,Ryan	Senior	03 Aug 2023	External Audit Support	Draft Property, Plant, and Equipment (PPE) files for 2021	1.5	\$450.00	\$675.00
Eo, Brian Y	Manager	03 Aug 2023	External Audit Support	Discuss investment workbook with B. Eo, R. Gust (EY)	0.4	\$595.00	\$238.00
Riley,Sean	Senior Manager	03 Aug 2023	External Audit Support	Secondary review of 2021 advanced payments workbook and corresponding support.	2.7	\$695.00	\$1,876.50
Riley,Sean	Senior Manager	03 Aug 2023	External Audit Support	Evaluation of differences between transfers out of advanced payments into fixed assets (i.e., additions).	0.9	\$695.00	\$625.50
Riley,Sean	Senior Manager	03 Aug 2023	External Audit Support	Review of Mothership Agreement to understand lease terms and potential derivative implications.	1.4	\$695.00	\$973.00
Riggs,John	Partner/Principal	03 Aug 2023	External Audit Support	Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.5	\$850.00	\$425.00
MacIntosh, Paul	Partner/Principal	03 Aug 2023	External Audit Support	Executive review of 2021 advanced payments workbook	0.7	\$850.00	\$595.00
Hayes, Taylor	Manager	03 Aug 2023	External Audit Support	Meeting to discuss gameplan/strategy for preparation of FY 2021 fixed assets EY Attendees: P. Yoo, T. Hayes	0.6	\$595.00	\$357.00
Hayes, Taylor	Manager	03 Aug 2023	External Audit Support	Meeting to discuss gameplan/strategy for preparation of FY 2021 advanced payments reconciliation EY Attendees: T. Hayes, P. Yoo	0.6	\$595.00	\$357.00
Barda,Eli	Partner/Principal	03 Aug 2023	External audit support	Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni, E.Barda	0.4	\$850.00	\$340.00
Barda,Eli	Partner/Principal	03 Aug 2023	External audit support	Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.5	\$850.00	\$425.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Shimoni,Avri	Senior Manager	03 Aug 2023	External audit support	Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni, E.Barda	0.4	\$695.00	\$278.00
Shimoni,Avri	Senior Manager	03 Aug 2023	External audit support	Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.5	\$695.00	\$347.50
Dishman,Carly	Manager	04 Aug 2023	External audit support	Revise 2021 Argo adjusted journal entries	2.8	\$595.00	\$1,666.00
Eo, Brian Y	Manager	04 Aug 2023	External audit support	Review accounting memo provided by J. Fan (Celsius)	0.9	\$595.00	\$535.50
Eo, Brian Y	Manager	04 Aug 2023	External audit support	Bank statement reconciliation	1.6	\$595.00	\$952.00
Eo, Brian Y	Manager	04 Aug 2023	External audit support	Review workpaper to be presented	1.2	\$595.00	\$714.00
Eo, Brian Y	Manager	04 Aug 2023	External Audit Support	Meeting regarding investment workbook documentation EY Attendees: B. Eo, R. Gust	0.3	\$595.00	\$178.50
Gust, Ryan A.	Manager	04 Aug 2023	External Audit Support	Meeting regarding investment workbook documentation EY Attendees: B. Eo, R. Gust	0.3	\$595.00	\$178.50
Gust, Ryan A.	Manager	04 Aug 2023	External Audit Support	Meeting to discuss 2021 debt tie out EY Attendees: R. Gust, T. Hayes	0.3	\$595.00	\$178.50
Gust, Ryan A.	Senior	04 Aug 2023	External audit support	Review the 2021 debt and investment workbook	2.3	\$450.00	\$1,035.00
Gust, Ryan A.	Senior	04 Aug 2023	External audit support	Review and help prepare the 2021 advanced payment workpaper	2.2	\$450.00	\$990.00
Gust, Ryan A.	Senior	04 Aug 2023	External audit support	Review provided bank statements and vouch items from advanced payments and debt	1.2	\$450.00	\$540.00
Gust, Ryan A.	Senior	04 Aug 2023	External audit support	Review updates to the debt workbook and check for reasonableness and accuracy	0.4	\$450.00	\$180.00
Hayes, Taylor	Manager	04 Aug 2023	External Audit Support	Meeting to discuss 2021 debt tie out EY Attendees: R. Gust, T. Hayes	0.3	\$595.00	\$178.50
Hayes, Taylor	Manager	04 Aug 2023	External Audit Support	Review of related party General Ledger (GL) details provided by Celsius and parent	2.3	\$595.00	\$1,368.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	04 Aug 2023	External Audit Support	Allocating Capital in Progress (CIP) and fixed assets to the appropriate asset groupings for fixed asset impairment calculation	1.4	\$595.00	\$833.00
Hayes, Taylor	Manager	04 Aug 2023	External Audit Support	Researching asset grouping guidance in accordance with Accounting Standards Codification (ASC) 360	0.9	\$595.00	\$535.50
Yoo, Patrick	Senior	04 Aug 2023	External Audit Support	Begin reviewing Deribit options activity workbook	2.9	\$450.00	\$1,305.00
Yoo, Patrick	Senior	04 Aug 2023	External Audit Support	Deep dive review of all workbooks prepared to date to ensure everything provided to date has been reflected + open items list has been updated	2.5	\$450.00	\$1,125.00
Chen,Justin	Senior	04 Aug 2023	External audit support	Reconciling invoice actuals to numbers as presented in trial balance	1.2	\$450.00	\$540.00
Chen,Justin	Senior	04 Aug 2023	External audit support	Perform recalculation of quantity of units * total units to reconcile figures moving from advance payments to fixed assets	1.4	\$450.00	\$630.00
Lindeman,Ryan	Senior	04 Aug 2023	External Audit Support	Draft Property, Plant, and Equipment (PPE) files to gather support for 2021	3.4	\$450.00	\$1,530.00
Lindeman,Ryan	Senior	04 Aug 2023	External Audit Support	Searching support for borrowings on 2021 loan amounts for Celsius Mining	1.9	\$450.00	\$855.00
Riley,Sean	Senior Manager	04 Aug 2023	External Audit Support	Review of Constellation Agreement to understand lease terms and potential derivative implications.	1.1	\$695.00	\$764.50
Riley,Sean	Senior Manager	04 Aug 2023	External Audit Support	Secondary review of Constellation accounting policy memo	1.3	\$695.00	\$903.50
Riley,Sean	Senior Manager	04 Aug 2023	External Audit Support	Secondary review of 2021 lease schedule and adjusting journal entries.	1.7	\$695.00	\$1,181.50
Riley,Sean	Senior Manager	04 Aug 2023	External Audit Support	Secondary review of 2022 accrual schedule and adjusting journal entries.	1.4	\$695.00	\$973.00
Riley,Sean	Senior Manager	04 Aug 2023	External Audit Support	Secondary review of 2022 payroll adjusting journal entries based on Client feedback.	1.9	\$695.00	\$1,320.50
MacIntosh, Paul	Partner/Principal	04 Aug 2023	External Audit Support	Executive review of 2021 lease schedule and adjusting journal entries.	0.7	\$850.00	\$595.00
MacIntosh, Paul	Partner/Principal	04 Aug 2023	External Audit Support	Executive review of 2022 accrual schedule and adjusting journal entries.	0.8	\$850.00	\$680.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
MacIntosh, Paul	Partner/Principal	04 Aug 2023	External Audit Support	Executive review of 2022 payroll adjusting journal entries	0.9	\$850.00	\$765.00
Riley,Sean	Senior Manager	05 Aug 2023	External Audit Support	Review of 2021 adjusting journal entries to determine if there are any updates needed.	0.8	\$695.00	\$556.00
Riley,Sean	Senior Manager	05 Aug 2023	External Audit Support	Secondary review of 2021 cash workbook and corresponding support.	0.2	\$695.00	\$139.00
MacIntosh, Paul	Partner/Principal	05 Aug 2023	External Audit Support	Executive review of 2021 adjusting journal entries	0.4	\$850.00	\$340.00
MacIntosh, Paul	Partner/Principal	05 Aug 2023	External Audit Support	Executive review of 2021 cash workbook	0.1	\$850.00	\$85.00
Gust, Ryan A.	Senior	06 Aug 2023	External audit support	Review the tie outs in advanced payments relating to debt and Bitcoin (BTC) loans	0.9	\$450.00	\$405.00
Gust, Ryan A.	Senior	06 Aug 2023	External audit support	Review new advanced payment material provided by management	0.4	\$450.00	\$180.00
Gust, Ryan A.	Senior	06 Aug 2023	External audit support	Review advanced payment workpaper in its entirety	1.7	\$450.00	\$765.00
Chen,Justin	Senior	06 Aug 2023	External audit support	Preparing weekly timesheet and inputting into canvas, from July 31st to August 4th	1.0	\$450.00	\$450.00
Chen,Justin	Senior	06 Aug 2023	External audit support	Updated Advance Payments with new schedule as provided by management	1.7	\$450.00	\$765.00
Chen,Justin	Senior	06 Aug 2023	External audit support	Update tickmarks for further clarity	0.4	\$450.00	\$180.00
Riley,Sean	Senior Manager	06 Aug 2023	External Audit Support	Review of 2022 adjusting journal entries to determine if there are any updates needed.	1.2	\$695.00	\$834.00
Riley,Sean	Senior Manager	06 Aug 2023	External Audit Support	Review of 2022 advanced payment support provided by the Client	0.3	\$695.00	\$208.50
Dishman,Carly	Manager	07 Aug 2023	External Audit Support	Review Mothership Agreement for embedded derivatives	3.8	\$595.00	\$2,261.00
Eo, Brian Y	Manager	07 Aug 2023	External audit support	Review fair value election on de-recognition for equity investments	1.7	\$595.00	\$1,011.50
Gust, Ryan A.	Senior	07 Aug 2023	External audit support	Review vouching of additions to loan in 2021 and update outstanding items question list	1.6	\$450.00	\$720.00
Gust, Ryan A.	Senior	07 Aug 2023	External audit support	Review the 2021 advanced payment workbook for vouching payments	0.5	\$450.00	\$225.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust, Ryan A.	Senior	07 Aug 2023	External audit support	Review the 2021 accrued expenses workpaper	1.6	\$450.00	\$720.00
Gust, Ryan A.	Senior	07 Aug 2023	External audit support	Review the 2021 hosting services workpaper	0.8	\$450.00	\$360.00
Gust, Ryan A.	Senior	07 Aug 2023	External audit support	Address workpaper comments in the 2021 debt workbook	0.8	\$450.00	\$360.00
Gust, Ryan A.	Senior	07 Aug 2023	External audit support	Review the 2021 Property, Plant, and Equipment (PPE) workbook	1.4	\$450.00	\$630.00
Hayes, Taylor	Manager	07 Aug 2023	External Audit Support	Meeting to discuss FY 2022 reconciliation for fixed asset impairment workbook. In addition, further discuss construction in progress. EY Attendees: P. Yoo, T. Hayes	0.8	\$595.00	\$476.00
Yoo, Patrick	Senior	07 Aug 2023	External Audit Support	Finish preparation of related party General Ledger (GL) #119001 workbook for FY 2022 after further client support provided	0.9	\$450.00	\$405.00
Yoo, Patrick	Senior	07 Aug 2023	External Audit Support	Finish preparation of related party General Ledger (GL) #119005 workbook for FY 2022 after further client support provided	0.6	\$450.00	\$270.00
Yoo, Patrick	Senior	07 Aug 2023	External Audit Support	Finish preparation of related party General Ledger (GL) #219001 workbook for FY 2022 after further client support provided	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	07 Aug 2023	External Audit Support	Finish preparation of related party General Ledger (GL) #219002 workbook for FY 2022 after further client support provided	0.6	\$450.00	\$270.00
Yoo, Patrick	Senior	07 Aug 2023	External Audit Support	Finish preparation of related party General Ledger (GL) #219003 workbook for FY 2022 after further client support provided	0.6	\$450.00	\$270.00
Yoo, Patrick	Senior	07 Aug 2023	External Audit Support	Finish preparation of related party General Ledger (GL) #219004 workbook for FY 2022 after further client support provided	0.7	\$450.00	\$315.00
Yoo, Patrick	Senior	07 Aug 2023	External Audit Support	Meeting to discuss FY 2022 reconciliation for fixed asset impairment workbook. In addition, further discuss construction in progress. EY Attendees: P. Yoo, T. Hayes	0.8	\$450.00	\$360.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lipschutz,Jordan	Manager	07 Aug 2023	External audit support	Collaborate with team to obtain updates on each workstream for client status deck and help resolve blockers / dependencies	2.1	\$595.00	\$1,249.50
Lipschutz,Jordan	Manager	07 Aug 2023	External audit support	Updating client status deck including progress to-date, key risks/issues, and impacts to client timeline	3.7	\$595.00	\$2,201.50
Gray, Amaya	Staff	07 Aug 2023	External audit support	Review external status report deck	0.7	\$295.00	\$206.50
Gray, Amaya	Staff	07 Aug 2023	External audit support	Update external status report deck	0.8	\$295.00	\$236.00
Chen,Justin	Senior	07 Aug 2023	External audit support	Pulling in Accrued Expenses, setting up Workpaper	3.2	\$450.00	\$1,440.00
Chen,Justin	Senior	07 Aug 2023	External audit support	Organizing accrued expenses, legal, tax and hosting expenses support	2.5	\$450.00	\$1,125.00
Chen,Justin	Senior	07 Aug 2023	External audit support	Prepare Hosting schedule workpaper, setting up	3.5	\$450.00	\$1,575.00
Lindeman,Ryan	Senior	07 Aug 2023	External Audit Support	Working on Fixed assets additions/workbook for 2021 - Part 1	1.9	\$450.00	\$855.00
Lindeman,Ryan	Senior	07 Aug 2023	External Audit Support	Working on summarizing/ closing outstanding items for debt in 2021	1.6	\$450.00	\$720.00
Riley,Sean	Senior Manager	07 Aug 2023	External Audit Support	Secondary review of 2021 due from (assets) related party reconciliations and associated support.	1.7	\$695.00	\$1,181.50
Riley,Sean	Senior Manager	07 Aug 2023	External Audit Support	Secondary review of 2021 due to (liabilities) related party reconciliations and associated support.	2.9	\$695.00	\$2,015.50
Riley,Sean	Senior Manager	07 Aug 2023	External Audit Support	Secondary review of 2022 due from (assets) related party reconciliations and associated support.	0.7	\$695.00	\$486.50
Riley,Sean	Senior Manager	07 Aug 2023	External Audit Support	Secondary review of 2022 due to (liabilities) related party reconciliations and associated support.	2.8	\$695.00	\$1,946.00
Riley,Sean	Senior Manager	07 Aug 2023	External Audit Support	Secondary review of 2021 accrual schedule and proposed journal entries.	0.7	\$695.00	\$486.50
MacIntosh, Paul	Partner/Principal	07 Aug 2023	External Audit Support	Executive review of 2021 due to (liabilities) related party reconciliations	0.7	\$850.00	\$595.00
MacIntosh, Paul	Partner/Principal	07 Aug 2023	External Audit Support	Executive review of 2022 due from (assets) related party reconciliations	0.3	\$850.00	\$255.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
MacIntosh, Paul	Partner/Principal	07 Aug 2023	External Audit Support	Executive review of 2022 due to (liabilities) related party reconciliations	1.3	\$850.00	\$1,105.00
MacIntosh, Paul	Partner/Principal	07 Aug 2023	External Audit Support	Executive review of 2021 accrual schedule and proposed journal entries.	0.4	\$850.00	\$340.00
Lindeman,Ryan	Senior	07 Aug 2023	External Audit Support	Working on Fixed assets additions/workbook for 2021 - Part 2	2.1	\$450.00	\$945.00
Dishman,Carly	Manager	08 Aug 2023	External Audit Support	Meeting to discuss terms of energy sales agreement with Mothership and memo structure. EY Attendees: C. Dishman, D. Granados	0.8	\$595.00	\$476.00
Dishman,Carly	Manager	08 Aug 2023	External Audit Support	Continue reviewing Mothership Agreement for embedded derivatives	3.6	\$595.00	\$2,142.00
Dishman,Carly	Manager	08 Aug 2023	External Audit Support	Research on derivatives related to energy contracts	2.9	\$595.00	\$1,725.50
Granados,Dariana	Staff	08 Aug 2023	External audit support	Prepare outline and summarizing terms of Mothership power purchase agreement and transaction confirmations for analysis.	0.5	\$295.00	\$147.50
Granados,Dariana	Staff	08 Aug 2023	External audit support	Meeting to discuss terms of energy sales agreement with Mothership and memo structure. EY Attendees: C. Dishman, D. Granados	0.8	\$295.00	\$236.00
Granados,Dariana	Staff	08 Aug 2023	External audit support	Drafting accounting memorandum for Mothership power purchase agreement. (Day 1)	3.1	\$295.00	\$914.50
Gust, Ryan A.	Senior	08 Aug 2023	External audit support	Meeting to review and reconcile supporting documents received from Celsius regarding accrued expenses and hosting. EY Attendees: J. Chen, R. Gust	0.5	\$450.00	\$225.00
Gust, Ryan A.	Manager	08 Aug 2023	External Audit Support	Meeting to discuss final open items pertaining to 2022 advanced payments and fixed assets EY Attendees: P. Yoo, R. Gust, T. Hayes Other Attendees: P. Pandey (Celsius)	0.7	\$595.00	\$416.50
Gust, Ryan A.	Manager	08 Aug 2023	External Audit Support	Meeting to discuss prepared 2021/2022 workpapers to date and locations within the shared drive EY Attendees: P. Yoo, R. Gust	0.4	\$595.00	\$238.00
Gust, Ryan A.	Senior	08 Aug 2023	External audit support	Review and prepare the accrued expenses workpaper	2.1	\$450.00	\$945.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust, Ryan A.	Senior	08 Aug 2023	External audit support	Review and prepare the 2021 advanced payments workpaper	3.1	\$450.00	\$1,395.00
Gust, Ryan A.	Senior	08 Aug 2023	External audit support	Review the 2022 payroll support	0.6	\$450.00	\$270.00
Gust, Ryan A.	Senior	08 Aug 2023	External audit support	Vouch the borrowing amounts for the 2022 debt workbook	1.4	\$450.00	\$630.00
Hayes, Taylor	Manager	08 Aug 2023	External Audit Support	Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5	\$595.00	\$297.50
Hayes, Taylor	Manager	08 Aug 2023	External Audit Support	Meeting to discuss status of all workpapers prepared for 2021/2022 to date before heading to vacation. Discuss gameplan and strategy for takeover and upon return from vacation. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6	\$595.00	\$357.00
Hayes, Taylor	Manager	08 Aug 2023	External Audit Support	Meeting to discuss final open items pertaining to 2022 advanced payments and fixed assets EY Attendees: P. Yoo, R. Gust, T. Hayes Other Attendees: P. Pandey (Celsius)	0.7	\$595.00	\$416.50
Hayes, Taylor	Manager	08 Aug 2023	External Audit Support	Research of advanced payment discrepancies based on client discussion and updates to the workbook	1.1	\$595.00	\$654.50
Hayes, Taylor	Manager	08 Aug 2023	External Audit Support	Preparation of fixed asset summary to be provided to Alvarez & Marsal to perform Step 2 & 3 of fixed asset impairment calculations	2.8	\$595.00	\$1,666.00
Hayes, Taylor	Manager	08 Aug 2023	External Audit Support	Review of real estate listings utilized to determine fair value of land for Fixed Assets (FA)impairment	1.2	\$595.00	\$714.00
Hayes, Taylor	Manager	08 Aug 2023	External Audit Support	Additional research of real estate listings and sales within Midland, Texas to confirm listings utilized	0.7	\$595.00	\$416.50
Hill,Jeff	Partner/Principal	08 Aug 2023	External Audit Support	Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5	\$850.00	\$425.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Steger,Adam	Senior Manager	08 Aug 2023	External Audit Support	Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	08 Aug 2023	External Audit Support	Meeting to discuss financials and expectations prior to status report meeting with Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley, K. Sun	0.9	\$695.00	\$625.50
Sun, Kaiyang	Senior Manager	08 Aug 2023	External Audit Support	Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5	\$695.00	\$347.50
Yoo, Patrick	Senior	08 Aug 2023	External Audit Support	Update fixed assets and advanced payments workbook after client call to discuss final open items	2.2	\$450.00	\$990.00
Yoo, Patrick	Senior	08 Aug 2023	External Audit Support	Make further updates to Deribit options workbook for FY22 after further discussions regarding gameplan/strategy	2.7	\$450.00	\$1,215.00
Yoo, Patrick	Senior	08 Aug 2023	External Audit Support	Meeting to discuss status of all workpapers prepared for 2021/2022 to date. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6	\$450.00	\$270.00
Yoo, Patrick	Senior	08 Aug 2023	External Audit Support	Meeting to discuss prepared 2021/2022 workpapers to date and locations within the shared drive EY Attendees: P. Yoo, R. Gust	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	08 Aug 2023	External Audit Support	Meeting to discuss final open items pertaining to 2022 advanced payments and fixed assets EY Attendees: P. Yoo, R. Gust, T. Hayes Other Attendees: P. Pandey (Celsius)	0.7	\$450.00	\$315.00
Zaman,Sabina	Partner/Principal	08 Aug 2023	External Audit Support	Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5	\$850.00	\$425.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zaman,Sabina	Partner/Principal	08 Aug 2023	External Audit Support	Meeting to discuss financials and expectations prior to status report meeting with Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley, K. Sun	0.9	\$850.00	\$765.00
Lipschutz,Jordan	Manager	08 Aug 2023	External Audit Support	Meeting to discuss financials and expectations prior to status report meeting with Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley, K. Sun	0.9	\$595.00	\$535.50
Lipschutz,Jordan	Manager	08 Aug 2023	External Audit Support	Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5	\$595.00	\$297.50
Lipschutz,Jordan	Manager	08 Aug 2023	External audit support	Prepare client view of financials to be shared with client stakeholders	3.2	\$595.00	\$1,904.00
Lipschutz,Jordan	Manager	08 Aug 2023	External audit support	Email correspondence with P. Hendricks (Celsius) regarding meeting availability to discuss actual / forecasted fees	0.2	\$595.00	\$119.00
Gray, Amaya	Staff	08 Aug 2023	External Audit Support	Meeting to discuss financials and expectations prior to status report meeting with Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley, K. Sun	0.9	\$295.00	\$265.50
Gray, Amaya	Staff	08 Aug 2023	External Audit Support	Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5	\$295.00	\$147.50
Chen,Justin	Senior	08 Aug 2023	External audit support	Update host schedule workpaper, prepaid, and current tie outs	3.2	\$450.00	\$1,440.00
Chen,Justin	Senior	08 Aug 2023	External audit support	Addressing Ryan Gust's comments in accrued expenses	1.2	\$450.00	\$540.00
Chen,Justin	Senior	08 Aug 2023	External audit support	Finalizing Accrued Expense and cleaning up file	2.4	\$450.00	\$1,080.00
Chen,Justin	Senior	08 Aug 2023	External audit support	Meeting to review and reconcile supporting documents received from Celsius regarding accrued expenses and hosting. EY Attendees: J. Chen, R. Gust	0.5	\$450.00	\$225.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lindeman,Ryan	Senior	08 Aug 2023	External Audit Support	Working on fixed assets depreciation and workbook cleanup for 2021	3.9	\$450.00	\$1,755.00
Riley,Sean	Senior Manager	08 Aug 2023	External Audit Support	Meeting to discuss financials and expectations prior to status report meeting with Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley, K. Sun	0.9	\$695.00	\$625.50
Riley,Sean	Senior Manager	08 Aug 2023	External Audit Support	Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	08 Aug 2023	External Audit Support	Meeting to discuss status of all workpapers prepared for 2021/2022 to date before heading to vacation. Discuss gameplan and strategy for takeover and upon return from vacation. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6	\$695.00	\$417.00
Riley,Sean	Senior Manager	08 Aug 2023	External Audit Support	Evaluation of bankruptcy documents and impact on go-forward liabilities.	0.7	\$695.00	\$486.50
Riley,Sean	Senior Manager	08 Aug 2023	External Audit Support	Evaluation of bankruptcy documents and impact on pre-petition liabilities.	0.6	\$695.00	\$417.00
Riley,Sean	Senior Manager	08 Aug 2023	External Audit Support	Secondary review of 2022 digital asset workbook, specifically impairment calculation.	1.2	\$695.00	\$834.00
Riley,Sean	Senior Manager	08 Aug 2023	External Audit Support	Secondary review of 2022 digital asset workbook, specifically disposition support and realized gain / loss.	2.9	\$695.00	\$2,015.50
Riley,Sean	Senior Manager	08 Aug 2023	External Audit Support	Secondary review of 2022 digital asset workbook, specifically completeness and accuracy of digital asset balance.	2.1	\$695.00	\$1,459.50
MacIntosh, Paul	Partner/Principal	08 Aug 2023	External Audit Support	Executive review of 2022 digital asset workbook	0.6	\$850.00	\$510.00
Dishman,Carly	Manager	09 Aug 2023	External Audit Support	Meeting to discuss the adjusting journal entries listing. EY Attendees: R. Gust, C. Dishman, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey, (Celsius), J. Fan (Celsius)	1.0	\$595.00	\$595.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Dishman,Carly	Manager	09 Aug 2023	External Audit Support	Review preliminary draft and provide comments on Mothership derivative memo	3.5	\$595.00	\$2,082.50
Eo, Brian Y	Manager	09 Aug 2023	External audit support	Prepare total interest expense reconciliation workpaper	3.7	\$595.00	\$2,201.50
Eo, Brian Y	Manager	09 Aug 2023	External audit support	Documentation in interest workbook and cross reference	1.9	\$595.00	\$1,130.50
Granados,Dariana	Staff	09 Aug 2023	External audit support	Drafting accounting memorandum for Mothership power purchase agreement. (Day 2)	3.1	\$295.00	\$914.50
Gust, Ryan A.	Senior	09 Aug 2023	External audit support	Review newly provided payroll support	0.3	\$450.00	\$135.00
Gust, Ryan A.	Senior	09 Aug 2023	External audit support	Review 2021 Property, Plant, and Equipment (PPE) workpaper	0.7	\$450.00	\$315.00
Gust, Ryan A.	Senior	09 Aug 2023	External audit support	Review and finalize advanced payments workpaper	3.3	\$450.00	\$1,485.00
Gust, Ryan A.	Senior	09 Aug 2023	External audit support	Review client questions and materials regarding payroll	0.3	\$450.00	\$135.00
Gust, Ryan A.	Senior	09 Aug 2023	External audit support	Review and finalize accrued expenses workpaper	0.8	\$450.00	\$360.00
Gust, Ryan A.	Senior	09 Aug 2023	External audit support	Review fixed asset listing and client materials related to fixed assets	0.6	\$450.00	\$270.00
Gust, Ryan A.	Manager	09 Aug 2023	External Audit Support	Meeting to discuss Bitcoin loan and loan extinguishment EY Attendees: K. Sun, A. Soures, R. Gust, S. Riley, T. Hayes	0.8	\$595.00	\$476.00
Hayes, Taylor	Manager	09 Aug 2023	External Audit Support	Meeting to discuss the adjusting journal entries listing. EY Attendees: R. Gust, C. Dishman, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey, (Celsius), J. Fan (Celsius)	1.0	\$595.00	\$595.00
Hayes, Taylor	Manager	09 Aug 2023	External Audit Support	Meeting to discuss Bitcoin (BTC) loan and loan extinguishment EY Attendees: K. Sun, A. Soures, R. Gust, S. Riley, T. Hayes	0.8	\$595.00	\$476.00
Hayes, Taylor	Manager	09 Aug 2023	External Audit Support	Preparation / review of EY prepared BTC loan workbook	2.9	\$595.00	\$1,725.50
Hayes, Taylor	Manager	09 Aug 2023	External Audit Support	Calculation of FY21 realized gain loss associated with crypto repayments of BTC loan	1.7	\$595.00	\$1,011.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	09 Aug 2023	External Audit Support	Completeness and Accuracy review of FY21/22 Digital Asset workbooks	1.2	\$595.00	\$714.00
Sun, Kaiyang	Senior Manager	09 Aug 2023	External Audit Support	Meeting to discuss Bitcoin (BTC) loan and loan extinguishment EY Attendees: K. Sun, A. Soures, R. Gust, S. Riley, T. Hayes	0.8	\$695.00	\$556.00
Sun, Kaiyang	Senior Manager	09 Aug 2023	External Audit Support	Reviewed intercompany loan workbook	3.7	\$695.00	\$2,571.50
Sun, Kaiyang	Senior Manager	09 Aug 2023	External Audit Support	Reviewed Bitcoin (BTC) loan workbook	3.4	\$695.00	\$2,363.00
Sun, Kaiyang	Senior Manager	09 Aug 2023	External Audit Support	Calculated embedded derivatives impacts for Bitcoin (BTC) loan	2.8	\$695.00	\$1,946.00
Lipschutz,Jordan	Manager	09 Aug 2023	External audit support	Update leadership status deck including progress to-date, key risks/issues, and impacts to client timeline	3.7	\$595.00	\$2,201.50
Lipschutz,Jordan	Manager	09 Aug 2023	External audit support	Review updates to leadership status deck and updating based on edits made	2.8	\$595.00	\$1,666.00
Gray, Amaya	Staff	09 Aug 2023	External audit support	Review financials update prior to leadership review	0.9	\$295.00	\$265.50
Gray, Amaya	Staff	09 Aug 2023	External audit support	Update financials to be presented to J. Block (Celsius)	1.2	\$295.00	\$354.00
Gray, Amaya	Staff	09 Aug 2023	External audit support	Initial update of external status report deck prior to leadership review	0.8	\$295.00	\$236.00
Chen,Justin	Senior	09 Aug 2023	External audit support	Recreating MicroBT table with new schedule provided by management	2.0	\$450.00	\$900.00
Chen,Justin	Senior	09 Aug 2023	External audit support	Tie recon tab to General Ledger (GL) and movement in fixed assets	0.4	\$450.00	\$180.00
Chen,Justin	Senior	09 Aug 2023	External audit support	Updated shipping tab within Advanced payments	1.1	\$450.00	\$495.00
Chen,Justin	Senior	09 Aug 2023	External audit support	Final Pass on comments made in Advanced payments	1.6	\$450.00	\$720.00
Chen,Justin	Senior	09 Aug 2023	External audit support	Final Pass on comments made in Accrued Expense	0.4	\$450.00	\$180.00
Chen,Justin	Senior	09 Aug 2023	External audit support	Addressing comments within financial statement Notes	3.7	\$450.00	\$1,665.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lindeman,Ryan	Senior	09 Aug 2023	External audit support	Adding a received fixed asset listing for 2021 and tying to workbook. Cleaning up workbook after internal review	2.8	\$450.00	\$1,260.00
Lindeman,Ryan	Senior	09 Aug 2023	External Audit Support	Working through a specific issue in the calculation of the adjusting entry for mothership invoices in accrued expenses and cleaning up the file	3.2	\$450.00	\$1,440.00
Lindeman,Ryan	Senior	09 Aug 2023	External Audit Support	Meeting to discuss the adjusting journal entries listing. EY Attendees: R. Gust, C. Dishman, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey, (Celsius), J. Fan (Celsius)	1.0	\$450.00	\$450.00
Riley,Sean	Senior Manager	09 Aug 2023	External Audit Support	Meeting to discuss the adjusting journal entries listing. EY Attendees: R. Gust, C. Dishman, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey, (Celsius), J. Fan (Celsius)	1.0	\$695.00	\$695.00
Riley,Sean	Senior Manager	09 Aug 2023	External Audit Support	Meeting to discuss Bitcoin (BTC) loan and loan extinguishment EY Attendees: K. Sun, A. Soures, R. Gust, S. Riley, T. Hayes	0.8	\$695.00	\$556.00
Riley,Sean	Senior Manager	09 Aug 2023	External Audit Support	Secondary review of Bitcoin (BTC) loan schedule and associated calculations.	2.8	\$695.00	\$1,946.00
Riley,Sean	Senior Manager	09 Aug 2023	External Audit Support	Secondary review of 2021 digital asset dispositions and affect on Bitcoin (BTC) loan balance.	1.2	\$695.00	\$834.00
Riley,Sean	Senior Manager	09 Aug 2023	External Audit Support	Secondary review of 2021 digital asset workbook, specifically impairment calculation.	2.1	\$695.00	\$1,459.50
Gust, Ryan A.	Manager	09 Aug 2023	External Audit Support	Meeting to discuss the adjusting journal entries listing. EY Attendees: R. Gust, C. Dishman, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey, (Celsius), J. Fan (Celsius)	1.0	\$595.00	\$595.00
MacIntosh, Paul	Partner/Principal	09 Aug 2023	External Audit Support	Executive review of 2021 digital asset workbook	1.1	\$850.00	\$935.00
Dishman,Carly	Manager	10 Aug 2023	External Audit Support	Meeting with technical accounting team to continue discussion of terms of electric sales agreement between Mothership and Celsius, and scope of the memorandum. EY Attendees: C. Dishman, D. Granados, T. Hayes	0.5	\$595.00	\$297.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Dishman,Carly	Manager	10 Aug 2023	External Audit Support	Review updated preliminary draft and continue providing comments on Mothership derivative memo	3.2	\$595.00	\$1,904.00
Dishman,Carly	Manager	10 Aug 2023	External Audit Support	Research on embedded derivatives and leases related to letters of intent	1.9	\$595.00	\$1,130.50
Eo, Brian Y	Manager	10 Aug 2023	External audit support	Calculate Interest General Ledger (GL) analysis to be disclosed in the related party footnote disclosure	3.6	\$595.00	\$2,142.00
Granados,Dariana	Staff	10 Aug 2023	External audit support	Day 3 Drafting accounting memorandum for Mothership power purchase agreement. (Part 1)	2.9	\$295.00	\$855.50
Granados,Dariana	Staff	10 Aug 2023	External audit support	Meeting with technical accounting team to continue discussion of terms of electric sales agreement between Mothership and Celsius, and scope of the memorandum. EY Attendees: C. Dishman, D. Granados, T. Hayes	0.5	\$295.00	\$147.50
Gust, Ryan A.	Senior	10 Aug 2023	External audit support	Update payroll workpaper based on conversation with client	3.3	\$450.00	\$1,485.00
Gust, Ryan A.	Senior	10 Aug 2023	External audit support	Review and finalize the 2021 advanced payments workpaper	2.6	\$450.00	\$1,170.00
Gust, Ryan A.	Senior	10 Aug 2023	External audit support	Review and finalize the accrued expenses workpaper	0.9	\$450.00	\$405.00
Gust, Ryan A.	Senior	10 Aug 2023	External audit support	Review service fees material provided by management	0.7	\$450.00	\$315.00
Hayes, Taylor	Manager	10 Aug 2023	External Audit Support	Meeting with technical accounting team to continue discussion of terms of electric sales agreement between Mothership and Celsius, and scope of the memorandum. EY Attendees: C. Dishman, D. Granados, T. Hayes	0.5	\$595.00	\$297.50
Hayes, Taylor	Manager	10 Aug 2023	External Audit Support	Updates to the Power Purchase Agreement (PPA)derivative memo	0.6	\$595.00	\$357.00
Hayes, Taylor	Manager	10 Aug 2023	External Audit Support	Part 1 Allocation of labor & material expenditures to the appropriate asset groupings for fixed asset impairment; including research of each applicable vendor to determine correct asset grouping	3.8	\$595.00	\$2,261.00
Hayes, Taylor	Manager	10 Aug 2023	External Audit Support	Completeness and accuracy review of fixed asset file for impairment calculation	1.2	\$595.00	\$714.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	10 Aug 2023	External Audit Support	Review of asset categories provided by Alvarez & Marsal for impairment calc	0.8	\$595.00	\$476.00
Gray, Amaya	Staff	10 Aug 2023	External audit support	Adjusting financials and budget to correctly reflect current standing	3.1	\$295.00	\$914.50
Chen,Justin	Senior	10 Aug 2023	External audit support	Accrued Expenses - Addressing Sean's comments	1.0	\$450.00	\$450.00
Chen,Justin	Senior	10 Aug 2023	External audit support	Include Adjusted Journal Entries (AJEs) per S. Riley Request	0.5	\$450.00	\$225.00
Chen,Justin	Senior	10 Aug 2023	External audit support	3rd pass on R Gust's comments in advance payments	2.0	\$450.00	\$900.00
Chen,Justin	Senior	10 Aug 2023	External audit support	Setting up Payroll Service Fee	2.5	\$450.00	\$1,125.00
Chen,Justin	Senior	10 Aug 2023	External audit support	Addressing Kai's Comments per GAAP checklist	1.6	\$450.00	\$720.00
Lindeman,Ryan	Senior	10 Aug 2023	External Audit Support	Working on closing specific items in 2021 debt that we obtained support for	2.2	\$450.00	\$990.00
Riley,Sean	Senior Manager	10 Aug 2023	External Audit Support	Secondary review of 2022 digital asset workbook, specifically completeness and accuracy of digital asset balance.	2.3	\$695.00	\$1,598.50
Riley,Sean	Senior Manager	10 Aug 2023	External Audit Support	Review of 2022 advanced payment support provided by Client and accumulation of required journal entries.	2.6	\$695.00	\$1,807.00
Riley,Sean	Senior Manager	10 Aug 2023	External Audit Support	Secondary review of 2022 loan interest reconciliation and support.	1.4	\$695.00	\$973.00
MacIntosh, Paul	Partner/Principal	10 Aug 2023	External Audit Support	Executive review of 2022 advanced payment support and accumulation of required journal entries.	0.9	\$850.00	\$765.00
Granados,Dariana	Staff	10 Aug 2023	External audit support	Day 3 Drafting accounting memorandum for Mothership power purchase agreement. (Part 2)	1.4	\$295.00	\$413.00
Hayes, Taylor	Manager	10 Aug 2023	External audit support	Part 2 Allocation of labor & material expenditures to the appropriate asset groupings for fixed asset impairment; including research of each applicable vendor to determine correct asset grouping	0.5	\$595.00	\$297.50
Hayes, Taylor	Manager	10 Aug 2023	External audit support	Part 2 Ongoing preparation of Fixed Asset Impairment (Step 2)	0.6	\$595.00	\$357.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	10 Aug 2023	External audit support	Part 2 Review of FY23 digital asset workbook	0.6	\$595.00	\$357.00
Barda,Eli	Partner/Principal	10 Aug 2023	External audit support	Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni, E.Barda	0.6	\$850.00	\$510.00
Barda,Eli	Partner/Principal	10 Aug 2023	External audit support	Meeting to discuss financials and budget for engagement EY Attendees: A. Gray, S. Riley, S. Zaman, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.8	\$850.00	\$680.00
Shimoni,Avri	Senior Manager	10 Aug 2023	External audit support	Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni, E.Barda	0.6	\$695.00	\$417.00
Gray, Amaya	Staff	10 Aug 2023	External audit support	Meeting to discuss financials and budget for engagement EY Attendees: A. Gray, S. Riley, S. Zaman, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.8	\$295.00	\$236.00
Riley,Sean	Senior Manager	10 Aug 2023	External audit support	Meeting to discuss financials and budget for engagement EY Attendees: A. Gray, S. Riley, S. Zaman, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.8	\$695.00	\$556.00
Zaman,Sabina	Partner/Principal	10 Aug 2023	External audit support	Meeting to discuss financials and budget for engagement EY Attendees: A. Gray, S. Riley, S. Zaman, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.8	\$850.00	\$680.00
Shwartz, Yoav	Partner/Principal	10 Aug 2023	External audit support	Meeting to discuss financials and budget for engagement EY Attendees: A. Gray, S. Riley, S. Zaman, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.8	\$850.00	\$680.00
Shimoni,Avri	Senior Manager	10 Aug 2023	External audit support	Meeting to discuss financials and budget for engagement EY Attendees: A. Gray, S. Riley, S. Zaman, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.8	\$695.00	\$556.00
Granados,Dariana	Staff	11 Aug 2023	External audit support	Day 4 Drafting accounting memorandum for Mothership power purchase agreement. (Part 1)	3.2	\$295.00	\$944.00
Gust, Ryan A.	Senior	11 Aug 2023	External audit support	Address review comments for the 2021 advanced payments workpaper	1.0	\$450.00	\$450.00
Gust, Ryan A.	Senior	11 Aug 2023	External audit support	Review and leave review comments for the 2022 debt workpaper	1.3	\$450.00	\$585.00
Gust, Ryan A.	Senior	11 Aug 2023	External audit support	Review new payroll provided by management and make suggested updates	1.2	\$450.00	\$540.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust, Ryan A.	Senior	11 Aug 2023	External audit support	Review the Property, Plant, and Equipment (PPE) workbook	0.9	\$450.00	\$405.00
Gust, Ryan A.	Senior	11 Aug 2023	External audit support	Review the prepaid hosting and hosting workpaper	1.2	\$450.00	\$540.00
Hayes, Taylor	Manager	11 Aug 2023	External Audit Support	Discuss Asset Reconciliation EY Attendees: J. Chen, T. Hayes	0.6	\$595.00	\$357.00
Hayes, Taylor	Manager	11 Aug 2023	External Audit Support	Discuss Fixed Asset - Land Evaluation - Zillow EY Attendees: J. Chen, T. Hayes	0.2	\$595.00	\$119.00
Hayes, Taylor	Manager	11 Aug 2023	External Audit Support	Follow up on Fixed Assets (FA)Asset Reconciliation Schedule EY Attendees: J. Chen, T. Hayes	0.3	\$595.00	\$178.50
Hayes, Taylor	Manager	11 Aug 2023	External Audit Support	Discussion on approach to fixed assets reconciliation EY Attendees: J. Chen, T. Hayes	0.1	\$595.00	\$59.50
Hayes, Taylor	Manager	11 Aug 2023	External audit support	Research completeness / accuracy discrepancies between Alvarez & Marsal fixed asset file and Fixed Assets (FA) register provided by client	1.9	\$595.00	\$1,130.50
Hayes, Taylor	Manager	11 Aug 2023	External Audit Support	Preparation of digital asset rollforward for FY21/22	2.1	\$595.00	\$1,249.50
Sun, Kaiyang	Senior Manager	11 Aug 2023	External Audit Support	Reviewed accounting adjustments related to Bitcoin payments	1.4	\$695.00	\$973.00
Gray, Amaya	Staff	11 Aug 2023	External audit support	Update external status report deck prior to J. Block (Celsius) review next week	0.9	\$295.00	\$265.50
Chen,Justin	Senior	11 Aug 2023	External audit support	Researching Fair Value for land in Midland County	1.0	\$450.00	\$450.00
Chen,Justin	Senior	11 Aug 2023	External audit support	Discuss Asset Reconciliation EY Attendees: J. Chen, T. Hayes	0.6	\$450.00	\$270.00
Chen,Justin	Senior	11 Aug 2023	External audit support	Follow up on Fixed Assets (FA)Asset Reconciliation Schedule EY Attendees: J. Chen, T. Hayes	0.3	\$450.00	\$135.00
Chen,Justin	Senior	11 Aug 2023	External audit support	Discuss Fixed Asset - Land Evaluation - Zillow EY Attendees: J. Chen, T. Hayes	0.2	\$450.00	\$90.00
Chen,Justin	Senior	11 Aug 2023	External audit support	Discussion on approach to fixed assets reconciliation EY Attendees: J. Chen, T. Hayes	0.1	\$450.00	\$45.00
Chen,Justin	Senior	11 Aug 2023	External audit support	Update fixed assets reconciliation	3.8	\$450.00	\$1,710.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lindeman,Ryan	Senior	11 Aug 2023	External Audit Support	Prepare cash reconciliation workbook for 2021	0.8	\$450.00	\$360.00
Lindeman,Ryan	Senior	11 Aug 2023	External Audit Support	Review file for accrued expenses and tickmarks	0.5	\$450.00	\$225.00
Lindeman,Ryan	Senior	11 Aug 2023	External Audit Support	Working on closing specific items in 2021 debt that we obtained support for	3.2	\$450.00	\$1,440.00
Riley,Sean	Senior Manager	11 Aug 2023	External Audit Support	Secondary review of Q1 2022 fixed asset support provided by Client and updates to schedules.	2.7	\$695.00	\$1,876.50
Riley,Sean	Senior Manager	11 Aug 2023	External Audit Support	Secondary review of Annual 2022 fixed asset reconciliation.	1.2	\$695.00	\$834.00
Riley,Sean	Senior Manager	11 Aug 2023	External Audit Support	Secondary review of 2021 prepaid hosting cost support and associated workbook.	1.9	\$695.00	\$1,320.50
Riley,Sean	Senior Manager	11 Aug 2023	External Audit Support	Secondary review of 2022 fixed asset impairment, including model and asset allocation.	1.7	\$695.00	\$1,181.50
MacIntosh, Paul	Partner/Principal	11 Aug 2023	External Audit Support	Executive review of 2021 prepaid hosting cost support and associated workbook.	0.8	\$850.00	\$680.00
Granados,Dariana	Staff	11 Aug 2023	External audit support	Day 4 Drafting accounting memorandum for Mothership power purchase agreement. (Part 2)	2.3	\$295.00	\$678.50
Eo, Brian Y	Manager	12 Aug 2023	External audit support	Update loan interest reconciliation workpaper	0.3	\$595.00	\$178.50
Gust, Ryan A.	Senior	13 Aug 2023	External audit support	Review the prepaid hosting and hosting workpaper	1.2	\$450.00	\$540.00
Gust, Ryan A.	Senior	13 Aug 2023	External audit support	Review the 2021 Property, Plant, and Equipment (PPE) workbook	0.9	\$450.00	\$405.00
Lindeman,Ryan	Senior	13 Aug 2023	External Audit Support	Editing 2021 debt workpaper for open items	0.9	\$450.00	\$405.00
Eo, Brian Y	Manager	14 Aug 2023	External audit support	Interest Expense Reconciliation Tieouts	0.6	\$595.00	\$357.00
Gust, Ryan A.	Manager	14 Aug 2023	External Audit Support	Meeting to discuss 2021 Property, Plant, and Equipment (PPE) and 2021 Hosting EY Attendees: R. Gust, S. Riley	0.3	\$595.00	\$178.50
Gust, Ryan A.	Manager	14 Aug 2023	External Audit Support	Meeting to discuss 2021 Property, Plant, and Equipment (PPE) EY Attendees: R. Gust, T. Hayes	0.5	\$595.00	\$297.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust, Ryan A.	Manager	14 Aug 2023	External audit support	To finalize Hosting Schedule Workpaper EY Attendees: R. Gust, J. Chen	0.5	\$595.00	\$297.50
Gust, Ryan A.	Senior	14 Aug 2023	External audit support	Review and finalize 2021 Hosting and Prepaid Hosting workpaper	2.3	\$450.00	\$1,035.00
Gust, Ryan A.	Senior	14 Aug 2023	External audit support	Review and update 2021 Property, Plant, and Equipment (PPE) audit support workbook	1.8	\$450.00	\$810.00
Gust, Ryan A.	Senior	14 Aug 2023	External audit support	Review 2021 payroll workbook and outstanding items	1.8	\$450.00	\$810.00
Gust, Ryan A.	Senior	14 Aug 2023	External audit support	Update 2021 related party workpaper	1.2	\$450.00	\$540.00
Hayes, Taylor	Manager	14 Aug 2023	External Audit Support	Meeting to discuss 2021 Property, Plant, and Equipment (PPE) EY Attendees: R. Gust, T. Hayes	0.5	\$595.00	\$297.50
Hayes, Taylor	Manager	14 Aug 2023	External Audit Support	Part 1 Ongoing preparation of Fixed Asset Impairment (Step 2)	3.6	\$595.00	\$2,142.00
Hayes, Taylor	Manager	14 Aug 2023	External Audit Support	Ongoing preparation of Fixed Asset Impairment (Step 1)	3.3	\$595.00	\$1,963.50
Chen,Justin	Senior	14 Aug 2023	External audit support	Setting up hosting services workpaper, creating table for year-end hosting services account reconciliation	3.8	\$450.00	\$1,710.00
Chen,Justin	Senior	14 Aug 2023	External audit support	Addressing hosting services workpaper comments from R. Gust for purposes of audit workpapers	1.0	\$450.00	\$450.00
Chen,Justin	Senior	14 Aug 2023	External audit support	Power, Plant, and Equipment (PPE) Invoice vouching for external confirmation for purposes of audit workpaper reconciliation	3.3	\$450.00	\$1,485.00
Chen,Justin	Senior	14 Aug 2023	External audit support	Finalize Hosting Schedule Workpaper EY Attendees: R. Gust, J. Chen	0.5	\$450.00	\$225.00
Lindeman,Ryan	Senior	14 Aug 2023	External Audit Support	Completing related parties workbooks for 2021/2022	3.8	\$450.00	\$1,710.00
Lindeman,Ryan	Senior	14 Aug 2023	External Audit Support	Following up on 2021 debt items	0.2	\$450.00	\$90.00
Riley,Sean	Senior Manager	14 Aug 2023	External Audit Support	Meeting to discuss 2021 Property, Plant, and Equipment (PPE) and 2021 Hosting EY Attendees: R. Gust, S. Riley	0.3	\$695.00	\$208.50
Riley,Sean	Senior Manager	14 Aug 2023	External Audit Support	Review of 2021 revenue share agreement with Argo.	0.6	\$695.00	\$417.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley,Sean	Senior Manager	14 Aug 2023	External Audit Support	Secondary review of 2021 revenue share workbook and associated support.	2.3	\$695.00	\$1,598.50
Riley,Sean	Senior Manager	14 Aug 2023	External Audit Support	Secondary review of 2022 balances of accounts after adjusted journal entries are posted by Client.	2.6	\$695.00	\$1,807.00
Riley,Sean	Senior Manager	14 Aug 2023	External Audit Support	Secondary review of 2022 digital asset derivative support and workbook.	2.2	\$695.00	\$1,529.00
MacIntosh, Paul	Partner/Principal	14 Aug 2023	External Audit Support	Executive review of 2021 revenue share workbook and associated support.	1.1	\$850.00	\$935.00
MacIntosh, Paul	Partner/Principal	14 Aug 2023	External Audit Support	Executive review of 2022 balances of accounts	1.3	\$850.00	\$1,105.00
MacIntosh, Paul	Partner/Principal	14 Aug 2023	External Audit Support	Executive review of 2022 digital asset derivative support and workbook.	0.7	\$850.00	\$595.00
Barda,Eli	Partner/Principal	14 Aug 2023	External audit support	Meeting with PPD discussion for Celsius engagement . EY Attendees: E.Barda, I.Gotlieb	0.9	\$850.00	\$765.00
Gotlieb,Itai	Partner/Principal	14 Aug 2023	External audit support	Meeting with PPD discussion for Celsius engagement . EY Attendees: E.Barda, I.Gotlib	0.9	\$850.00	\$765.00
Eo, Brian Y	Manager	15 Aug 2023	External audit support	Analyze interest expense variance	0.8	\$595.00	\$476.00
Eo, Brian Y	Manager	15 Aug 2023	External audit support	Update Celsius Mining Excel Workbook	1.3	\$595.00	\$773.50
Gust, Ryan A.	Manager	15 Aug 2023	External Audit Support	Meeting to discuss 2022 payroll updates EY Attendees: R. Gust, S. Riley	0.8	\$595.00	\$476.00
Gust, Ryan A.	Senior	15 Aug 2023	External audit support	Review and make updates to payroll based on client discussion	3.6	\$450.00	\$1,620.00
Gust, Ryan A.	Senior	15 Aug 2023	External audit support	Make updates to 2022 loan workbook based on client discussion	2.1	\$450.00	\$945.00
Gust, Ryan A.	Senior	15 Aug 2023	External audit support	Review and make updates to the service fees workbook	1.5	\$450.00	\$675.00
Hayes, Taylor	Manager	15 Aug 2023	External Audit Support	Ongoing preparation of fixed asset impairment (step 3)	3.4	\$595.00	\$2,023.00
Hayes, Taylor	Manager	15 Aug 2023	External Audit Support	Review of fair value information received from client related to individual asset fair values	2.8	\$595.00	\$1,666.00
Hayes, Taylor	Manager	15 Aug 2023	External Audit Support	Research of BTC miner fair values (i.e., search for sales data and / or other pricing indexes	1.8	\$595.00	\$1,071.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley,Sean	Senior Manager	15 Aug 2023	External Audit Support	Meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: S. Zaman, S. Riley. Other Attendees: J. Block (Celsius), Howie Siegel (RSM)	0.9	\$695.00	\$625.50
Zaman,Sabina	Partner/Principal	15 Aug 2023	External Audit Support	Meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: S. Zaman, S. Riley. Other Attendees: J. Block (Celsius), Howie Siegel (RSM)	0.9	\$850.00	\$765.00
Gray, Amaya	Staff	15 Aug 2023	External audit support	Draft status report deck for leadership review in preparation for call with J. Block (Celsius) regarding the progression of timeline	0.8	\$295.00	\$236.00
Chen,Justin	Senior	15 Aug 2023	External audit support	Service Fee Workpaper final edits, including checking of proper values	3.5	\$450.00	\$1,575.00
Lindeman,Ryan	Senior	15 Aug 2023	External Audit Support	Obtaining support for and tying out remaining 2021 debt items	1.5	\$450.00	\$675.00
Riley,Sean	Senior Manager	15 Aug 2023	External Audit Support	Meeting to discuss 2022 payroll updates EY Attendees: R. Gust, S. Riley	0.8	\$695.00	\$556.00
Riley,Sean	Senior Manager	15 Aug 2023	External Audit Support	Secondary review of 2022 digital asset derivative adjusting journal entries.	1.9	\$695.00	\$1,320.50
Riley,Sean	Senior Manager	15 Aug 2023	External Audit Support	Secondary review of 2021 digital asset workbook to determine necessary adjusting journal entries.	0.8	\$695.00	\$556.00
Riley,Sean	Senior Manager	15 Aug 2023	External Audit Support	Secondary review of 2021 transfer pricing workbook	1.1	\$695.00	\$764.50
MacIntosh, Paul	Partner/Principal	15 Aug 2023	External Audit Support	Executive review of 2022 digital asset derivative adjusting journal entries.	0.6	\$850.00	\$510.00
MacIntosh, Paul	Partner/Principal	15 Aug 2023	External Audit Support	Executive review of 2021 digital asset workbook to determine necessary adjusting journal entries.	1.2	\$850.00	\$1,020.00
MacIntosh, Paul	Partner/Principal	15 Aug 2023	External Audit Support	Executive review of 2021 transfer pricing workbook	0.4	\$850.00	\$340.00
Barda,Eli	Partner/Principal	15 Aug 2023	External audit support	Meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: S. Zaman, S. Riley. Other Attendees: J. Block (Celsius), Howie Siegel (RSM), A.Mhana, A.Shimoni, E.Barda	0.9	\$850.00	\$765.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Shimoni,Avri	Senior Manager	15 Aug 2023	External audit support	Meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: S. Zaman, S. Riley. Other Attendees: J. Block (Celsius), Howie Siegel (RSM), A.Mhana, A.Shimoni, E.Barda	0.9	\$695.00	\$625.50
Dishman,Carly	Manager	16 Aug 2023	External Audit Support	Review preliminary draft and provide comments on Mothership derivative memo (part 3)	3.7	\$595.00	\$2,201.50
Dishman,Carly	Manager	16 Aug 2023	External Audit Support	Review derivative schedules provided and draft derivative adjusted journal entries related to mothership	3.2	\$595.00	\$1,904.00
Eo, Brian Y	Manager	16 Aug 2023	External audit support	Update excel workbook documentation	2.2	\$595.00	\$1,309.00
Gust, Ryan A.	Senior	16 Aug 2023	External audit support	Review and finalize 2021 fixed asset reconciliation	3.9	\$450.00	\$1,755.00
Gust, Ryan A.	Senior	16 Aug 2023	External audit support	Review the 2021 Service Fees workpaper	2.9	\$450.00	\$1,305.00
Gust, Ryan A.	Senior	16 Aug 2023	External audit support	Begin to prepare 2021 payroll workpaper	2.2	\$450.00	\$990.00
Hayes, Taylor	Manager	16 Aug 2023	External Audit Support	Meeting to discuss Argo / Bitcoin loan adjusting entries required EY Attendees: T. Hayes, S. Riley	1.1	\$595.00	\$654.50
Hayes, Taylor	Manager	16 Aug 2023	External Audit Support	Correction of derivative / Digital Assets (DA)adjusting entries based on comments received from secondary review	0.7	\$595.00	\$416.50
Hayes, Taylor	Manager	16 Aug 2023	External Audit Support	Impairment allocation across asset groups based on Step 3 impairment calculation	2.8	\$595.00	\$1,666.00
Hayes, Taylor	Manager	16 Aug 2023	External Audit Support	Preparation of Fixed Assets (FA) impairment workbook and related required audit support	2.4	\$595.00	\$1,428.00
Sun, Kaiyang	Senior Manager	16 Aug 2023	External Audit Support	Update documentation for financial statement workpaper EY Attendees: J. Chen, K. Sun	0.3	\$695.00	\$208.50
Gray, Amaya	Staff	16 Aug 2023	External audit support	Draft status report deck for presentation to leadership prior to discussion around similar items with J. Block (Celsius)	1.2	\$295.00	\$354.00
Gray, Amaya	Staff	16 Aug 2023	External audit support	Draft status deck for leadership review in preparation for conversation regarding timeline updates with J. Block	0.9	\$295.00	\$265.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Chen,Justin	Senior	16 Aug 2023	External Audit Support	Update documentation for financial statement workpaper EY Attendees: J. Chen, K. Sun	0.3	\$450.00	\$135.00
Lindeman,Ryan	Senior	16 Aug 2023	External Audit Support	Addressing review comments/ reworking loan interest workbook	1.9	\$450.00	\$855.00
Lindeman,Ryan	Senior	16 Aug 2023	External Audit Support	Following up on 2021 debt items	1.4	\$450.00	\$630.00
Riley,Sean	Senior Manager	16 Aug 2023	External Audit Support	Meeting to discuss Argo / Bitcoin (BTC) loan adjusting entries required EY Attendees: T. Hayes, S. Riley	1.1	\$695.00	\$764.50
Riley,Sean	Senior Manager	16 Aug 2023	External Audit Support	Secondary review of Bitcoin (BTC) loan workbook and corresponding adjusted journal entries.	2.9	\$695.00	\$2,015.50
Riley,Sean	Senior Manager	16 Aug 2023	External Audit Support	Secondary review of Argo workbook and corresponding adjusted journal entries	2.1	\$695.00	\$1,459.50
Riley,Sean	Senior Manager	16 Aug 2023	External Audit Support	Secondary review of 2022 accrual support and adjusted journal entries related to insurance and professional fees.	1.4	\$695.00	\$973.00
MacIntosh, Paul	Partner/Principal	16 Aug 2023	External Audit Support	Executive review of Argo workbook and corresponding adjusted journal entries	0.9	\$850.00	\$765.00
MacIntosh, Paul	Partner/Principal	16 Aug 2023	External Audit Support	Executive review of 2022 accrual support and adjusted journal entries	0.7	\$850.00	\$595.00
Lipschutz,Jordan	Manager	17 Aug 2023	External audit support	Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shimon, Y. Shwartz, E. Barda, S. Zaman, S. Beattie, S. Riley	0.5	\$595.00	\$297.50
Hill,Jeff	Partner/Principal	17 Aug 2023	External audit support	Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shimon, Y. Shwartz, E. Barda, S. Zaman, S. Beattie, S. Riley	0.5	\$850.00	\$425.00
Shimon,Avri	Senior Manager	17 Aug 2023	External audit support	Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shimon, Y. Shwartz, E. Barda, S. Zaman, S. Beattie, S. Riley	0.5	\$695.00	\$347.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Shwartz, Yoav	Partner/Principal	17 Aug 2023	External audit support	Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shiloni, Y. Shwartz, E. Barda, S. Zaman, S. Beattie, S. Riley	0.5	\$850.00	\$425.00
Barda,Eli	Partner/Principal	17 Aug 2023	External audit support	Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shiloni, Y. Shwartz, E. Barda, S. Zaman, S. Beattie, S. Riley	0.5	\$850.00	\$425.00
Zaman,Sabina	Partner/Principal	17 Aug 2023	External audit support	Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shiloni, Y. Shwartz, E. Barda, S. Zaman, S. Beattie, S. Riley	0.5	\$850.00	\$425.00
Beattie, Steve	Partner/Principal	17 Aug 2023	External audit support	Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shiloni, Y. Shwartz, E. Barda, S. Zaman, S. Beattie, S. Riley	0.5	\$850.00	\$425.00
Riley,Sean	Senior Manager	17 Aug 2023	External audit support	Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shiloni, Y. Shwartz, E. Barda, S. Zaman, S. Beattie, S. Riley	0.5	\$695.00	\$347.50
Dishman,Carly	Manager	17 Aug 2023	External Audit Support	Review preliminary draft and provide comments on Mothership derivative memo (part 4)	2.9	\$595.00	\$1,725.50
Eo, Brian Y	Manager	17 Aug 2023	External audit support	Financial statements excel workbook documentation	2.7	\$595.00	\$1,606.50
Gust, Ryan A.	Senior	17 Aug 2023	External audit support	Populate journal entries in the payroll workpaper	2.9	\$450.00	\$1,305.00
Gust, Ryan A.	Senior	17 Aug 2023	External audit support	Prepare 2021 payroll testwork	3.4	\$450.00	\$1,530.00
Hayes, Taylor	Manager	17 Aug 2023	External Audit Support	Review of July 2023 financial statement workbook provided by client	2.9	\$595.00	\$1,725.50
Hayes, Taylor	Manager	17 Aug 2023	External Audit Support	Review of Montana OP profit share agreement under 606/842	3.2	\$595.00	\$1,904.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	17 Aug 2023	External Audit Support	Draft proposed entries related to Montana OP profit share based on contract review and invoices provided by client	1.9	\$595.00	\$1,130.50
Lindeman,Ryan	Senior	17 Aug 2023	External Audit Support	Tying out recently received invoices for 2021 fixed assets	0.8	\$450.00	\$360.00
Lindeman,Ryan	Senior	17 Aug 2023	External Audit Support	Obtaining data for land value for fixed assets	1.9	\$450.00	\$855.00
Riley,Sean	Senior Manager	17 Aug 2023	External Audit Support	Secondary review of 2021 related party loan schedule and corresponding support.	2.3	\$695.00	\$1,598.50
Riley,Sean	Senior Manager	17 Aug 2023	External Audit Support	Secondary review of related party loan adjusted journal entries.	0.7	\$695.00	\$486.50
MacIntosh, Paul	Partner/Principal	17 Aug 2023	External Audit Support	Executive review of related party loan adjusted journal entries.	0.1	\$850.00	\$85.00
Eo, Brian Y	Manager	18 Aug 2023	External audit support	Update financial statements excel workbook documentation for related party	1.2	\$595.00	\$714.00
Gust, Ryan A.	Senior	18 Aug 2023	External audit support	Finalize 2021 payroll workpaper	3.9	\$450.00	\$1,755.00
Hayes, Taylor	Manager	18 Aug 2023	External Audit Support	Contract review of Novawulf revenue share agreement under 606/842	3.1	\$595.00	\$1,844.50
Hayes, Taylor	Manager	18 Aug 2023	External Audit Support	Drafting proposed entries related to Novawulf agreement based on a hypothetical scenario	1.3	\$595.00	\$773.50
Hayes, Taylor	Manager	18 Aug 2023	External Audit Support	Preparation of fixed asset listing as of 7/31/23 to be provided to Stout valuation team	3.6	\$595.00	\$2,142.00
Lipschutz,Jordan	Manager	18 Aug 2023	External Audit Support	Meeting to discuss and prepare status report deck for Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun	0.4	\$595.00	\$238.00
Gray, Amaya	Staff	18 Aug 2023	External Audit Support	Meeting to discuss and prepare status report deck for Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun	0.4	\$295.00	\$118.00
Lindeman,Ryan	Senior	18 Aug 2023	External Audit Support	Complete Advance Payments work for 2020	1.1	\$450.00	\$495.00
Riley,Sean	Senior Manager	18 Aug 2023	External Audit Support	Meeting to discuss and prepare status report deck for Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun	0.4	\$695.00	\$278.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley,Sean	Senior Manager	18 Aug 2023	External Audit Support	Secondary review of 2020 related party loan schedule and corresponding support.	0.9	\$695.00	\$625.50
Riley,Sean	Senior Manager	18 Aug 2023	External Audit Support	Secondary review of 2021 lease document and corresponding schedule	1.8	\$695.00	\$1,251.00
Riley,Sean	Senior Manager	18 Aug 2023	External Audit Support	Secondary review of 2020 other receivables support and schedule.	1.6	\$695.00	\$1,112.00
Riley,Sean	Senior Manager	18 Aug 2023	External Audit Support	Secondary review of 2020 other payables support and schedule.	1.3	\$695.00	\$903.50
Eo, Brian Y	Manager	21 Aug 2023	External audit support	Financial statements excel workbook documentation	1.1	\$595.00	\$654.50
Gust, Ryan A.	Senior	21 Aug 2023	External audit support	Review 2020 advanced payments workpaper	0.4	\$450.00	\$180.00
Gust, Ryan A.	Senior	21 Aug 2023	External audit support	Review 2020 other receivables workpaper	1.6	\$450.00	\$720.00
Gust, Ryan A.	Senior	21 Aug 2023	External audit support	Review 2021 other payables workpaper	0.2	\$450.00	\$90.00
Gust, Ryan A.	Senior	21 Aug 2023	External audit support	Update 2021 payroll workpaper and adjusted journal entries based on conversation with client	0.4	\$450.00	\$180.00
Gust, Ryan A.	Senior	21 Aug 2023	External audit support	Update and finalize the 2020 advanced payments workbook	2.1	\$450.00	\$945.00
Gust, Ryan A.	Senior	21 Aug 2023	External audit support	Review the accrued expenses workpaper	0.4	\$450.00	\$180.00
Gust, Ryan A.	Senior	21 Aug 2023	External audit support	Review the 2020 other receivables workpaper	1.2	\$450.00	\$540.00
Gust, Ryan A.	Manager	21 Aug 2023	External Audit Support	Discuss Other Payable 2020 EY Attendees: J. Chen, R. Gust	0.4	\$595.00	\$238.00
Hayes, Taylor	Manager	21 Aug 2023	External Audit Support	Meeting to discuss long-lived asset impairment workbook for FY 2022 and potential adjusting entries related to impairment. Also discuss July 2023 fixed asset listing for valuation purposes. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.8	\$595.00	\$476.00
Hayes, Taylor	Manager	21 Aug 2023	External Audit Support	Research of how to recalculate hashrate based on electricity usage and miner models used	2.2	\$595.00	\$1,309.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	21 Aug 2023	External Audit Support	Preparation of hashrate recalculation template including various miner models and scenarios (i.e., overclocking, inefficient miners, etc.)	1.9	\$595.00	\$1,130.50
Hayes, Taylor	Manager	21 Aug 2023	External Audit Support	Drafting fixed asset impairment entries fy22	1.7	\$595.00	\$1,011.50
Hayes, Taylor	Manager	21 Aug 2023	External Audit Support	Adjusting fixed asset listing as of 7/31/23 for FY22 impairment	1.9	\$595.00	\$1,130.50
Hayes, Taylor	Manager	21 Aug 2023	External Audit Support	Reconciliation of additions to fixed assets during fy23	1.1	\$595.00	\$654.50
Yoo, Patrick	Senior	21 Aug 2023	External Audit Support	Meeting to discuss long-lived asset impairment workbook for FY 2022 and potential adjusting entries related to impairment. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	21 Aug 2023	External Audit Support	Prepare FY22 impairment of long-lived assets workbook in audit-ready presentation and summarize adjustment to be proposed	3.9	\$450.00	\$1,755.00
Yoo, Patrick	Senior	21 Aug 2023	External Audit Support	Begin preparation of summarizing listing of physical assets as of July 2023 for use by third-party valuation team	2.5	\$450.00	\$1,125.00
Yoo, Patrick	Senior	21 Aug 2023	External Audit Support	Review changes to previously prepared workpapers that were made during personal vacation period (8/9-8/20)	1.8	\$450.00	\$810.00
Gray, Amaya	Staff	21 Aug 2023	External audit support	Initial draft of financials update to provide to J. Block (Celsius) on a biweekly basis based	3.7	\$295.00	\$1,091.50
Gray, Amaya	Staff	21 Aug 2023	External audit support	Initial draft of financials update deck to provide to J. Block (Celsius)	1.8	\$295.00	\$531.00
Gray, Amaya	Staff	21 Aug 2023	External audit support	Adjust financials update to ensure numbers are correctly reflected for J. Block (Celsius) view	2.9	\$295.00	\$855.50
Chen,Justin	Senior	21 Aug 2023	External audit support	Draft workpaper and subsequent voicing of details for 2020 loan to cash flow	3.2	\$450.00	\$1,440.00
Chen,Justin	Senior	21 Aug 2023	External audit support	Address R. Gust comments to 2020 Loan to cash flow	3.0	\$450.00	\$1,350.00
Chen,Justin	Senior	21 Aug 2023	External audit support	Updating 2022 Statement of Cash Flows based on feedback from team	1.8	\$450.00	\$810.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Chen,Justin	Senior	21 Aug 2023	External Audit Support	Discuss Other Payable 2020 EY Attendees: J. Chen, R. Gust	0.4	\$450.00	\$180.00
Lindeman,Ryan	Senior	21 Aug 2023	External Audit Support	Completing Advance Payments work for 2020	1.8	\$450.00	\$810.00
Lindeman,Ryan	Senior	21 Aug 2023	External Audit Support	Executive review of lease schedule	2.4	\$450.00	\$1,080.00
Lindeman,Ryan	Senior	21 Aug 2023	External Audit Support	Executive review of lease analysis	3.4	\$450.00	\$1,530.00
Riley,Sean	Senior Manager	21 Aug 2023	External Audit Support	Meeting to discuss long-lived asset impairment workbook for FY 2022 and potential adjusting entries related to impairment. Also discuss July 2023 fixed asset listing for valuation purposes. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.8	\$695.00	\$556.00
Riley,Sean	Senior Manager	21 Aug 2023	External audit support	Review of revenue contracts related to 2021.	1.3	\$695.00	\$903.50
Riley,Sean	Senior Manager	21 Aug 2023	External audit support	Secondary review of revenue recognition policy - background and technical section.	2.9	\$695.00	\$2,015.50
Riley,Sean	Senior Manager	21 Aug 2023	External audit support	Secondary review of revenue recognition policy - step 1.	2.6	\$695.00	\$1,807.00
Riley,Sean	Senior Manager	21 Aug 2023	External audit support	Secondary review of revenue recognition policy - step 2.	1.6	\$695.00	\$1,112.00
Eo, Brian Y	Manager	22 Aug 2023	External audit support	Update advance payments footnote disclosure - Workbook	2.1	\$595.00	\$1,249.50
Eo, Brian Y	Manager	22 Aug 2023	External audit support	Update financial statements excel workbook documentation for Chapter 11 bankruptcy	1.6	\$595.00	\$952.00
Gust, Ryan A.	Manager	22 Aug 2023	External Audit Support	Discussion regarding related Parties payable 2020 tickmarks EY Attendees: J. Chen, R. Gust	0.2	\$595.00	\$119.00
Gust, Ryan A.	Senior	22 Aug 2023	External audit support	Review and finalize 2020 other payables workpaper	3.8	\$450.00	\$1,710.00
Gust, Ryan A.	Senior	22 Aug 2023	External audit support	Review and finalize 2020 advanced payments workpaper	0.4	\$450.00	\$180.00
Gust, Ryan A.	Senior	22 Aug 2023	External audit support	Review 2020 other receivables workpaper	3.8	\$450.00	\$1,710.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	22 Aug 2023	External Audit Support	Discussion of power purchase agreement derivative and related entries for realizing a power purchase agreement position EY Attendees: T. Hayes, C. Dishman, S. Riley	0.8	\$595.00	\$476.00
Hayes, Taylor	Manager	22 Aug 2023	External Audit Support	Draft email to client based on discussion around Power Purchase Agreement (PPA)	0.6	\$595.00	\$357.00
Hayes, Taylor	Manager	22 Aug 2023	External Audit Support	Drafting fixed asset impairment memo	3.3	\$595.00	\$1,963.50
Hayes, Taylor	Manager	22 Aug 2023	External Audit Support	Review of revenue recognition memo	1.1	\$595.00	\$654.50
Hayes, Taylor	Manager	22 Aug 2023	External Audit Support	Reconciliation of additions to Capital In Progress (CIP)/ Advanced Payments during FY23	1.8	\$595.00	\$1,071.00
Kim, Sophia J.	Manager	22 Aug 2023	External Audit Support	Meeting to discuss and review financials and update deck to be presented to Celsius EY Attendees: A. Gray, K. Sun, S. Zaman, S. Riley, S. Kim	0.5	\$595.00	\$297.50
Kim, Sophia J.	Manager	22 Aug 2023	External Audit Support	Meeting to discuss cash reconciliation work paper status report deck EY Attendees: A. Gray, K. Sun, S. Riley, S. Kim	0.2	\$595.00	\$119.00
Sun, Kaiyang	Senior Manager	22 Aug 2023	External Audit Support	Meeting to discuss and review financials and update deck to be presented to Celsius EY Attendees: A. Gray, K. Sun, S. Zaman, S. Riley, S. Kim	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	22 Aug 2023	External Audit Support	Meeting to discuss cash reconciliation work paper status report deck EY Attendees: A. Gray, K. Sun, S. Riley, S. Kim	0.2	\$695.00	\$139.00
Yoo, Patrick	Senior	22 Aug 2023	External Audit Support	Continue preparation of summarizing listing of physical assets as of July 2023 for use by third-party valuation team, start on Dec 2022 summary	3.9	\$450.00	\$1,755.00
Yoo, Patrick	Senior	22 Aug 2023	External Audit Support	Review changes to previously prepared workpapers that were made during personal vacation period (8/9-8/20)	3.6	\$450.00	\$1,620.00
Zaman,Sabina	Partner/Principal	22 Aug 2023	External Audit Support	Meeting to discuss and review financials and update deck to be presented to Celsius EY Attendees: A. Gray, K. Sun, S. Zaman, S. Riley, S. Kim	0.5	\$850.00	\$425.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gray, Amaya	Staff	22 Aug 2023	External Audit Support	Meeting to discuss cash reconciliation work paper status report deck EY Attendees: A. Gray, K. Sun, S. Riley, S. Kim	0.2	\$295.00	\$59.00
Gray, Amaya	Staff	22 Aug 2023	External Audit Support	Review financials update for J. Block (Celsius) prior to discussion with leadership	0.8	\$295.00	\$236.00
Gray, Amaya	Staff	22 Aug 2023	External Audit Support	Update financials update for J. Block (Celsius) prior to discussion with leadership	1.1	\$295.00	\$324.50
Gray, Amaya	Staff	22 Aug 2023	External Audit Support	Meeting to discuss and review financials and update deck to be presented to Celsius EY Attendees: A. Gray, K. Sun, S. Zaman, S. Riley, S. Kim	0.5	\$295.00	\$147.50
Gray, Amaya	Staff	22 Aug 2023	External audit support	Secondary update to financials update deck for J. Block (Celsius) view	1.8	\$295.00	\$531.00
Chen,Justin	Senior	22 Aug 2023	External audit support	Update initial draft of 2020 payables	3.4	\$450.00	\$1,530.00
Chen,Justin	Senior	22 Aug 2023	External audit support	Addressing R. Gust comments to 2020 External Payables Workpaper	2.5	\$450.00	\$1,125.00
Chen,Justin	Senior	22 Aug 2023	External audit support	Review K. Sun comments for accounts payable footnoote	2.0	\$450.00	\$900.00
Chen,Justin	Senior	22 Aug 2023	External Audit Support	Discussion regarding related Parties payable 2020 - tms EY Attendees: J. Chen, R. Gust	0.2	\$450.00	\$90.00
Lindeman,Ryan	Senior	22 Aug 2023	External Audit Support	Completing workbook for related parties 2021/2020 and addressing review comments	2.9	\$450.00	\$1,305.00
Riley,Sean	Senior Manager	22 Aug 2023	External Audit Support	Discussion of power purchase agreement derivative and related entries for realizing a power purchase agreement position EY Attendees: T. Hayes, C. Dishman, S. Riley	0.8	\$695.00	\$556.00
Riley,Sean	Senior Manager	22 Aug 2023	External Audit Support	Meeting to discuss cash reconciliation work paper status report deck EY Attendees: A. Gray, K. Sun, S. Riley, S. Kim	0.2	\$695.00	\$139.00
Riley,Sean	Senior Manager	22 Aug 2023	External Audit Support	Meeting to discuss and review financials and update deck to be presented to Celsius EY Attendees: A. Gray, K. Sun, S. Zaman, S. Riley, S. Kim	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	22 Aug 2023	External Audit Support	Secondary review of revenue recognition policy - step 3.	2.8	\$695.00	\$1,946.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley,Sean	Senior Manager	22 Aug 2023	External Audit Support	Secondary review of revenue recognition policy - step 4.	0.3	\$695.00	\$208.50
Riley,Sean	Senior Manager	22 Aug 2023	External Audit Support	Secondary review of revenue recognition policy - step 5 and journal entries.	2.4	\$695.00	\$1,668.00
Riley,Sean	Senior Manager	22 Aug 2023	External Audit Support	Secondary review of fixed asset impairment memo.	2.7	\$695.00	\$1,876.50
Riley,Sean	Senior Manager	22 Aug 2023	External Audit Support	Secondary review of prepaid adjusted journal entries for 2021 / 2022.	0.3	\$695.00	\$208.50
Dishman,Carly	Manager	22 Aug 2023	External Audit Support	Discussion of power purchase agreement derivative and related entries for realizing a power purchase agreement position EY Attendees: T. Hayes, C. Dishman, S. Riley	0.8	\$595.00	\$476.00
MacIntosh, Paul	Partner/Principal	22 Aug 2023	External Audit Support	Executive review of fixed asset impairment memo.	0.9	\$850.00	\$765.00
MacIntosh, Paul	Partner/Principal	22 Aug 2023	External Audit Support	Executive review of prepaid adjusted journal entries for 2021 / 2022.	0.1	\$850.00	\$85.00
Dishman,Carly	Manager	23 Aug 2023	External Audit Support	Prepare lease term summary document per client request	3.3	\$595.00	\$1,963.50
Dishman,Carly	Manager	23 Aug 2023	External Audit Support	Assist with preparation of debt rollforward workpaper to assess impact of lease expense and reconcile differences	2.8	\$595.00	\$1,666.00
Gust, Ryan A.	Senior	23 Aug 2023	External audit support	Clean and finalize files to be delivered to the client	2.2	\$450.00	\$990.00
Gust, Ryan A.	Senior	23 Aug 2023	External audit support	Update and review 2020 other receivables workpaper	3.0	\$450.00	\$1,350.00
Hayes, Taylor	Manager	23 Aug 2023	External Audit Support	Meeting to discuss fixed assets and Capital In Progress (CIP)listing as of 7/31/2023 to send to valuation team. EY Attendees: P. Yoo, T. Hayes	0.4	\$595.00	\$238.00
Hayes, Taylor	Manager	23 Aug 2023	External Audit Support	Updates to revenue recognition memo	1.1	\$595.00	\$654.50
Hayes, Taylor	Manager	23 Aug 2023	External Audit Support	Preparation of detailed fixed asset listing to support 7/31/23 file provided to Stout valuation team	2.4	\$595.00	\$1,428.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	23 Aug 2023	External Audit Support	Research of discrepancies between impairment workbook, Alvarez & Marsal provided workbooks, and detailed schedules of fixed assets received from client	2.2	\$595.00	\$1,309.00
Hayes, Taylor	Manager	23 Aug 2023	External Audit Support	Uploading external audit support to RSM in response to audit requests	1.9	\$595.00	\$1,130.50
Hayes, Taylor	Manager	23 Aug 2023	External Audit Support	Compilation of valuation related items required to provide to external auditors	0.9	\$595.00	\$535.50
Hayes, Taylor	Manager	23 Aug 2023	External Audit Support	Review of temporary profit sharing agreement with EZ blockchain under 606/842	2.1	\$595.00	\$1,249.50
Yoo, Patrick	Senior	23 Aug 2023	External Audit Support	Meeting to discuss fixed assets and Capital In Progress (CIP)listing as of 7/31/2023 to send to valuation team. EY Attendees: P. Yoo, T. Hayes	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	23 Aug 2023	External Audit Support	Finish preparation of physical asset listing after Joel from Celsius came back with follow-up questions/requests from the 3rd party valuation team	3.2	\$450.00	\$1,440.00
Yoo, Patrick	Senior	23 Aug 2023	External Audit Support	Review 1st group of 2023 profit sharing agreement and summarize terms and details in memo (2 separate agreements)	2.9	\$450.00	\$1,305.00
Yoo, Patrick	Senior	23 Aug 2023	External Audit Support	Begin review of 2nd group of 2023 profit sharing agreement and summarize terms and details in memo (2 separate agreements)	1.5	\$450.00	\$675.00
Gray, Amaya	Staff	23 Aug 2023	External audit support	Uploading deck to send safely for P.Pandey (Celsius), J. Fan (Celsius), and A. Seetharaman (Celsius) to review	0.1	\$295.00	\$29.50
Gray, Amaya	Staff	23 Aug 2023	External audit support	Drafting and sending email to P.Pandey (Celsius), J. Fan (Celsius), and A. Seetharaman (Celsius) for an update on open action items tracker	0.3	\$295.00	\$88.50
Chen,Justin	Senior	23 Aug 2023	External audit support	Misc, Tieing Other Payable, Other Receivable to New General Ledger (GL) and finalization	2.1	\$450.00	\$945.00
Chen,Justin	Senior	23 Aug 2023	External audit support	Debt Workbook Looking for support and inputting into Debt	2.3	\$450.00	\$1,035.00
Riley,Sean	Senior Manager	23 Aug 2023	External Audit Support	Secondary review of Mothership Power Purchase Agreement (PPA) memo.	2.6	\$695.00	\$1,807.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley,Sean	Senior Manager	23 Aug 2023	External Audit Support	Review of Montana revenue share agreement to understand accounting implications.	0.4	\$695.00	\$278.00
Riley,Sean	Senior Manager	23 Aug 2023	External Audit Support	Review of EZ Blockchain revenue share agreement to understand accounting implications.	0.3	\$695.00	\$208.50
Riley,Sean	Senior Manager	23 Aug 2023	External Audit Support	Review of US Bitcoin Corp. (US Bitcoin Corp (USBTC)) revenue share agreement to understand accounting implications.	0.6	\$695.00	\$417.00
Riley,Sean	Senior Manager	23 Aug 2023	External Audit Support	Review of Novawulf revenue share agreement to understand accounting implications.	0.4	\$695.00	\$278.00
Riley,Sean	Senior Manager	23 Aug 2023	External Audit Support	Secondary review of invoice and associated accounting entries - Montana agreement.	0.9	\$695.00	\$625.50
Riley,Sean	Senior Manager	23 Aug 2023	External Audit Support	Secondary review of invoice and associated accounting entries - EZ Blockchain agreement.	0.8	\$695.00	\$556.00
Riley,Sean	Senior Manager	23 Aug 2023	External Audit Support	Secondary review of invoice and associated accounting entries - Novawulf.	0.7	\$695.00	\$486.50
Riley,Sean	Senior Manager	23 Aug 2023	External Audit Support	Secondary review of deferred costs file and corresponding support.	1.3	\$695.00	\$903.50
Shimoni,Avri	Senior Manager	23 Aug 2023	External audit support	Revisiting and editing the interfirm memo in order to reflect changes in the scope of the project including the restrictions on sharing working papers with predecessor auditors	0.5	\$695.00	\$347.50
Beattie, Steve	Partner/Principal	24 Aug 2023	External Audit Support	Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Shwartz	0.6	\$850.00	\$510.00
Dishman,Carly	Manager	24 Aug 2023	External Audit Support	Review sample profit sharing arrangement agreement (pt1)	2.2	\$595.00	\$1,309.00
Dishman,Carly	Manager	24 Aug 2023	External Audit Support	Research on profit sharing hosting arrangements and potential for embedded leases (part 1)	0.8	\$595.00	\$476.00
Eo, Brian Y	Manager	24 Aug 2023	External audit support	Update disclosure checklist - Chapter 11 filing	3.4	\$595.00	\$2,023.00
Eo, Brian Y	Manager	24 Aug 2023	External audit support	Prepare/Draft Liabilities subject to compromise analysis	3.7	\$595.00	\$2,201.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Eo, Brian Y	Manager	24 Aug 2023	External audit support	Prepare/Draft Liabilities subject to compromise excel documentation	1.2	\$595.00	\$714.00
Gust, Ryan A.	Senior	24 Aug 2023	External audit support	Review and finalize 2022 deliverables	3.9	\$450.00	\$1,755.00
Gust, Ryan A.	Senior	24 Aug 2023	External audit support	Continue to review and finalize 2022 deliverables	3.1	\$450.00	\$1,395.00
Hayes, Taylor	Manager	24 Aug 2023	External Audit Support	Tie-out of updated Tbalance sheet to supporting workbooks and adjusting entries provided to Celsius to confirm accuracy of entries posted	1.7	\$595.00	\$1,011.50
Hayes, Taylor	Manager	24 Aug 2023	External Audit Support	Updates to Digital Assets (DA) workbook for FY22 based on review comments	2.3	\$595.00	\$1,368.50
Hayes, Taylor	Manager	24 Aug 2023	External Audit Support	Review of Alpha profit sharing agreement under 606/842	3.7	\$595.00	\$2,201.50
Hayes, Taylor	Manager	24 Aug 2023	External Audit Support	Drafting example entries under alpha profit sharing agreement	2.2	\$595.00	\$1,309.00
Hayes, Taylor	Manager	24 Aug 2023	External Audit Support	Review of EZ Blockchain profit sharing agreement under 606/842	1.1	\$595.00	\$654.50
Yoo, Patrick	Senior	24 Aug 2023	External Audit Support	Finish review of 2nd group of 2023 profit sharing agreement and summarize terms and details in memo (2 separate agreements)	1.6	\$450.00	\$720.00
Yoo, Patrick	Senior	24 Aug 2023	External Audit Support	Obtain post-adjustment Tbalance sheet for 2020-2022 and check 2020 final workpapers against 2020 final numbers	1.4	\$450.00	\$630.00
Yoo, Patrick	Senior	24 Aug 2023	External Audit Support	Obtain post-adjustment Tbalance sheet for 2020-2022 and check 2021 final workpapers against 2021 final numbers	2.1	\$450.00	\$945.00
Yoo, Patrick	Senior	24 Aug 2023	External Audit Support	Assist in obtaining audit support to upload to audit team request portal (bank statements, agreements, workpapers, etc)	1.6	\$450.00	\$720.00
Yoo, Patrick	Senior	24 Aug 2023	External Audit Support	Set up preliminary year over year and quarterly analytics for FY22 as requested by audit team	0.3	\$450.00	\$135.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zaman,Sabina	Partner/Principal	24 Aug 2023	External Audit Support	Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Shwartz	0.6	\$850.00	\$510.00
Gray, Amaya	Staff	24 Aug 2023	External Audit Support	Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Shwartz	0.6	\$295.00	\$177.00
Chen,Justin	Senior	24 Aug 2023	External audit support	Pulling in files from Send Safely into final folders, cleaning up	3.8	\$450.00	\$1,710.00
Lindeman,Ryan	Senior	24 Aug 2023	External Audit Support	Testing for accrued expense items that were added to 2022	3.8	\$450.00	\$1,710.00
Riley,Sean	Senior Manager	24 Aug 2023	External Audit Support	Review of crypto roll-forward and corresponding support.	2.3	\$695.00	\$1,598.50
Riley,Sean	Senior Manager	24 Aug 2023	External Audit Support	Final review of 2022 mining revenue.	1.2	\$695.00	\$834.00
Riley,Sean	Senior Manager	24 Aug 2023	External Audit Support	Final review of 2022 digital asset impairment and realized gain / loss.	1.4	\$695.00	\$973.00
Riley,Sean	Senior Manager	24 Aug 2023	External Audit Support	Final review of 2022 loan repayments and drawdowns.	1.1	\$695.00	\$764.50
Riley,Sean	Senior Manager	24 Aug 2023	External Audit Support	Final review of 2022 accruals and corresponding adjusted journal entries.	1.4	\$695.00	\$973.00
Riley,Sean	Senior Manager	24 Aug 2023	External Audit Support	Final review of 2022 derivative gains / losses and corresponding adjusted journal entries.	1.1	\$695.00	\$764.50
Harvey, Elizabeth	Partner/Principal	24 Aug 2023	External Audit Support	Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Shwartz	0.6	\$850.00	\$510.00
Shwartz, Yoav	Partner/Principal	24 Aug 2023	External Audit Support	Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Shwartz	0.6	\$850.00	\$510.00
MacIntosh, Paul	Partner/Principal	24 Aug 2023	External Audit Support	Executive review of 2022 accruals and corresponding adjusted journal entries.	0.2	\$850.00	\$170.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
MacIntosh, Paul	Partner/Principal	24 Aug 2023	External Audit Support	Executive review of 2022 derivative gains / losses and corresponding adjusted journal entries.	0.2	\$850.00	\$170.00
Barda,Eli	Partner/Principal	24 Aug 2023	External audit support	Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Shwartz	0.6	\$850.00	\$510.00
Shimoni,Avri	Senior Manager	24 Aug 2023	External audit support	Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni	0.5	\$695.00	\$347.50
Shimoni,Avri	Senior Manager	24 Aug 2023	External audit support	Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Shwartz	0.6	\$695.00	\$417.00
Dishman,Carly	Manager	25 Aug 2023	External Audit Support	Meeting to discuss couple 2023 profit sharing hosting arrangements and brainstorm strategy. EY Attendees: P. Yoo, C. Dishman, S. Riley, T. Hayes	0.4	\$595.00	\$238.00
Dishman,Carly	Manager	25 Aug 2023	External Audit Support	Review sample profit sharing arrangement agreement (pt 2)	3.6	\$595.00	\$2,142.00
Dishman,Carly	Manager	25 Aug 2023	External Audit Support	Research on profit sharing hosting arrangements and potential for embedded leases (part 2)	2.4	\$595.00	\$1,428.00
Eo, Brian Y	Manager	25 Aug 2023	External audit support	Prepare/Draft Liabilities subject to compromise analysis	3.8	\$595.00	\$2,261.00
Eo, Brian Y	Manager	25 Aug 2023	External audit support	Liabilities subject to compromise excel documentation	1.9	\$595.00	\$1,130.50
Gust, Ryan A.	Senior	25 Aug 2023	External audit support	Review and finalize 2021 deliverables	3.0	\$450.00	\$1,350.00
Hayes, Taylor	Manager	25 Aug 2023	External Audit Support	Meeting to discuss couple 2023 profit sharing hosting arrangements and brainstorm strategy. EY Attendees: P. Yoo, C. Dishman, S. Riley, T. Hayes	0.4	\$595.00	\$238.00
Hayes, Taylor	Manager	25 Aug 2023	External Audit Support	Meeting to discuss Joel's questions related to July 2023 physical asset summary and strategize gameplan. EY Attendees: P. Yoo, T. Hayes	0.7	\$595.00	\$416.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	25 Aug 2023	External Audit Support	Meeting to discuss 2023 profit sharing arrangements and fixed asset questions with Jenny F. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.8	\$595.00	\$476.00
Hayes, Taylor	Manager	25 Aug 2023	External Audit Support	Finalize review of EZ Blockchain profit sharing agreement	1.2	\$595.00	\$714.00
Hayes, Taylor	Manager	25 Aug 2023	External Audit Support	Review of summary of electrical equipment as of 7/31/23	3.1	\$595.00	\$1,844.50
Hayes, Taylor	Manager	25 Aug 2023	External Audit Support	Responding to EY tax questions	1.6	\$595.00	\$952.00
Hayes, Taylor	Manager	25 Aug 2023	External Audit Support	Research and responding to Stout valuation questions related to FY23 purchase valuation related to physical assets	2.6	\$595.00	\$1,547.00
Yoo, Patrick	Senior	25 Aug 2023	External Audit Support	Meeting to discuss couple 2023 profit sharing hosting arrangements and brainstorm strategy. EY Attendees: P. Yoo, C. Dishman, S. Riley, T. Hayes	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	25 Aug 2023	External Audit Support	Meeting to discuss Joel's questions related to July 2023 physical asset summary and strategize gameplan. EY Attendees: P. Yoo, T. Hayes	0.7	\$450.00	\$315.00
Yoo, Patrick	Senior	25 Aug 2023	External Audit Support	Meeting to discuss 2023 profit sharing arrangements and fixed asset questions with Jenny F. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	25 Aug 2023	External Audit Support	Perform final review/check of FY22 deferred assets workbook prior to uploading to audit team portal	0.9	\$450.00	\$405.00
Yoo, Patrick	Senior	25 Aug 2023	External Audit Support	Perform final review/check of FY21 deferred assets workbook prior to uploading to audit team portal	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	25 Aug 2023	External Audit Support	Perform final review/check of FY21 intercompany BTC loan workbook prior to uploading to audit team portal	0.7	\$450.00	\$315.00
Yoo, Patrick	Senior	25 Aug 2023	External Audit Support	Prepare FY 2022 deferred Initial Public Offering (IPO) costs workpaper to upload to audit team portal	1.3	\$450.00	\$585.00
Yoo, Patrick	Senior	25 Aug 2023	External Audit Support	Begin researching into FYE2022 detail pertaining to electrical equipment as shown in physical asset listing - July 2023	2.4	\$450.00	\$1,080.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zaman,Sabina	Partner/Principal	25 Aug 2023	External Audit Support	Meeting to review external deck to prior to presentation to J. Block (Celsius) EY Attendees: A. Gray, S. Zaman, S. Riley	0.5	\$850.00	\$425.00
Gray, Amaya	Staff	25 Aug 2023	External Audit Support	Meeting to review external deck to prior to presentation to J. Block (Celsius) EY Attendees: A. Gray, S. Zaman, S. Riley	0.5	\$295.00	\$147.50
Lindeman,Ryan	Senior	25 Aug 2023	External audit support	Researching accrued expense/ payable items for EY Tax	1.4	\$450.00	\$630.00
Riley,Sean	Senior Manager	25 Aug 2023	External Audit Support	Meeting to discuss 2023 profit sharing arrangements and fixed asset questions with Jenny F. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.8	\$695.00	\$556.00
Riley,Sean	Senior Manager	25 Aug 2023	External Audit Support	Meeting to review external deck to prior to presentation to J. Block (Celsius) EY Attendees: A. Gray, S. Zaman, S. Riley	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	25 Aug 2023	External Audit Support	Meeting to discuss couple 2023 profit sharing hosting arrangements and brainstorm strategy. EY Attendees: P. Yoo, C. Dishman, S. Riley, T. Hayes	0.4	\$695.00	\$278.00
Riley,Sean	Senior Manager	25 Aug 2023	External Audit Support	Secondary review of materiality file for 2022.	1.4	\$695.00	\$973.00
Riley,Sean	Senior Manager	25 Aug 2023	External Audit Support	Secondary review of flux analysis - balance sheet (2021 vs. 2022).	1.2	\$695.00	\$834.00
Riley,Sean	Senior Manager	25 Aug 2023	External Audit Support	Secondary review of flux analysis - income statement (2021 vs. 2022).	1.4	\$695.00	\$973.00
Riley,Sean	Senior Manager	25 Aug 2023	External Audit Support	Secondary review of flux analysis - balance sheet and income statement (Q3 2022 vs. Q4 2022).	1.7	\$695.00	\$1,181.50
Bowie,James C.	Executive Director	28 Aug 2023	External Audit Support	Meeting to discuss long-lived asset impairment memo and subject matter advisor review EY Attendees: T. Hayes, S. Riley, J. Mosher, J. Bowie	0.6	\$850.00	\$510.00
Bowie,James C.	Executive Director	28 Aug 2023	External Audit Support	Meeting to discuss long-lived asset impairment memo and mining industry nuances EY Attendees: J. Mosher, J. Bowie	0.4	\$850.00	\$340.00
Gust, Ryan A.	Senior	28 Aug 2023	External audit support	Review and finalize 2020 deliverables	3.5	\$450.00	\$1,575.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust, Ryan A.	Senior	28 Aug 2023	External audit support	Review open items for external audit support	1.1	\$450.00	\$495.00
Hayes, Taylor	Manager	28 Aug 2023	External Audit Support	Celsius (CEL)Tax Connect - responding to EY tax questions EY Attendees: T. Hayes, S. Riley, A. Steger	0.5	\$595.00	\$297.50
Hayes, Taylor	Manager	28 Aug 2023	External Audit Support	Meeting to discuss stout valuation questions and responses with J. Block (Celsius), D. Albert (Celsius), J. Fan (Celsius)	0.6	\$595.00	\$357.00
Hayes, Taylor	Manager	28 Aug 2023	External Audit Support	Meeting to discuss long-lived asset impairment memo and subject matter advisor review EY Attendees: T. Hayes, S. Riley, J. Mosher, J. Bowie	0.6	\$595.00	\$357.00
Hayes, Taylor	Manager	28 Aug 2023	External Audit Support	Discussion of prepaid hosting costs. EY Attendees: T. Hayes, S. Riley. Other Attendees: J. Block (Celsius)	0.5	\$595.00	\$297.50
Hayes, Taylor	Manager	28 Aug 2023	External Audit Support	Meeting to discuss current status of progression overall timeline for project. EY Attendees: A. Steger, A. Gray, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius)	0.4	\$595.00	\$238.00
Hayes, Taylor	Manager	28 Aug 2023	External Audit Support	Updates to Fixed Asset Impairment memo based on discussion with SMA	2.1	\$595.00	\$1,249.50
Hayes, Taylor	Manager	28 Aug 2023	External Audit Support	Tie-out of tables within Fixed Assets (FA)impairment memo to supporting documentation	1.7	\$595.00	\$1,011.50
Mosher, Jacob	Senior	28 Aug 2023	External Audit Support	Meeting to discuss long-lived asset impairment memo and subject matter advisor review EY Attendees: T. Hayes, S. Riley, J. Mosher, J. Bowie	0.6	\$450.00	\$270.00
Mosher, Jacob	Senior	28 Aug 2023	External Audit Support	Meeting to discuss long-lived asset impairment memo and mining industry nuances EY Attendees: J. Mosher, J. Bowie	0.4	\$450.00	\$180.00
Steger, Adam	Senior Manager	28 Aug 2023	External Audit Support	Meeting to discuss current status of progression overall timeline for project. EY Attendees: A. Steger, A. Gray, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius)	0.4	\$695.00	\$278.00
Steger, Adam	Senior Manager	28 Aug 2023	External Audit Support	Celsius (CEL)Tax Connect - responding to EY tax questions EY Attendees: T. Hayes, S. Riley, A. Steger	0.5	\$695.00	\$347.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun, Kaiyang	Senior Manager	28 Aug 2023	External Audit Support	Meeting to discuss current status of progression overall timeline for project. EY Attendees: A. Steger, A. Gray, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius)	0.4	\$695.00	\$278.00
Yoo, Patrick	Senior	28 Aug 2023	External Audit Support	Perform updates to Accounting Standards Codification (ASC) 606 revenue recognition memo updates after senior manager review	1.4	\$450.00	\$630.00
Yoo, Patrick	Senior	28 Aug 2023	External Audit Support	Prepare electrical equipment 12.31.22 summary for physical asset listing for J. Block (Celsius)	1.5	\$450.00	\$675.00
Yoo, Patrick	Senior	28 Aug 2023	External Audit Support	Prepare prepaid hosting cost ad hoc request for Joel	1.4	\$450.00	\$630.00
Yoo, Patrick	Senior	28 Aug 2023	External Audit Support	Begin review of 3rd group of 2023 profit sharing agreement and summarize terms and details in memo (2 agreements) - US Bitcoin Corp (USBTC), EZ	2.2	\$450.00	\$990.00
Yoo, Patrick	Senior	28 Aug 2023	External Audit Support	Assist tax team with accrual questions pertaining to 2021 and 2022 balances	0.9	\$450.00	\$405.00
Yoo, Patrick	Senior	28 Aug 2023	External Audit Support	Prepare 1st pass of preliminary analytics and materiality	1.6	\$450.00	\$720.00
Zaman,Sabina	Partner/Principal	28 Aug 2023	External Audit Support	Meeting to discuss current status of progression overall timeline for project. EY Attendees: A. Steger, A. Gray, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius)	0.4	\$850.00	\$340.00
Gray, Amaya	Staff	28 Aug 2023	External Audit Support	Coordinate with team for additional updates required for external status report deck	0.7	\$295.00	\$206.50
Gray, Amaya	Staff	28 Aug 2023	External audit support	Update external deck prior to J. Block (Celsius) review	1.2	\$295.00	\$354.00
Gray, Amaya	Staff	28 Aug 2023	External Audit Support	Meeting to discuss current status of progression overall timeline for project. EY Attendees: A. Steger, A. Gray, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius)	0.4	\$295.00	\$118.00
Lindeman,Ryan	Senior	28 Aug 2023	External audit support	Researching accrued expense/ payable items for EY Tax	1.4	\$450.00	\$630.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley,Sean	Senior Manager	28 Aug 2023	External Audit Support	Meeting to discuss long-lived asset impairment memo and subject matter advisor review EY Attendees: T. Hayes, S. Riley, J. Mosher, J. Bowie	0.6	\$695.00	\$417.00
Riley,Sean	Senior Manager	28 Aug 2023	External Audit Support	Celsius (CEL) Tax Connect - responding to EY tax questions EY Attendees: T. Hayes, S. Riley, A. Steger	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	28 Aug 2023	External Audit Support	Discussion of prepaid hosting costs. EY Attendees: T. Hayes, S. Riley. Other Attendees: J. Block (Celsius)	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	28 Aug 2023	External Audit Support	Meeting to discuss current status of progression overall timeline for project. EY Attendees: A. Steger, A. Gray, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius)	0.4	\$695.00	\$278.00
Riley,Sean	Senior Manager	28 Aug 2023	External Audit Support	Secondary review of 2023 digital asset revenue calculation.	2.6	\$695.00	\$1,807.00
Riley,Sean	Senior Manager	28 Aug 2023	External Audit Support	Secondary review of 2023 digital asset realized gain / loss and impairment calculation.	2.8	\$695.00	\$1,946.00
Riley,Sean	Senior Manager	28 Aug 2023	External Audit Support	Secondary review of revenue share adjusted journal entries.	0.6	\$695.00	\$417.00
MacIntosh, Paul	Partner/Principal	28 Aug 2023	External Audit Support	Executive review of revenue share adjusted journal entries.	0.2	\$850.00	\$170.00
Hayes, Taylor	Manager	29 Aug 2023	External Audit Support	Preparing journal entries using invoice for Montana OP Profit Share Agreement	1.1	\$595.00	\$654.50
Hayes, Taylor	Manager	29 Aug 2023	External Audit Support	Part 1 Review of FY23 digital asset workbook	3.6	\$595.00	\$2,142.00
Hayes, Taylor	Manager	29 Aug 2023	External Audit Support	Updates based on review of fy23 digital asset workbook	2.3	\$595.00	\$1,368.50
Hayes, Taylor	Manager	29 Aug 2023	External Audit Support	Drafting proposed updates to fy23 digital asset workbook based on profit sharing agreements	2.9	\$595.00	\$1,725.50
Yoo, Patrick	Senior	29 Aug 2023	External Audit Support	Continue 1st pass of preliminary analytics and materiality	3.9	\$450.00	\$1,755.00
Yoo, Patrick	Senior	29 Aug 2023	External Audit Support	Address senior manager review comments of preliminary analytics	3.9	\$450.00	\$1,755.00
Yoo, Patrick	Senior	29 Aug 2023	External Audit Support	Complete review of 3rd group of 2023 profit sharing agreement and summarize terms and details in memo (2 agreements) - US Bitcoin Corp (USBTC), EZ	0.2	\$450.00	\$90.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley,Sean	Senior Manager	29 Aug 2023	External Audit Support	Secondary review of Power Purchase Agreement (PPA)entries for 2023.	1.1	\$695.00	\$764.50
Riley,Sean	Senior Manager	29 Aug 2023	External Audit Support	Secondary review of valuation items (e.g., purchase valuation of physical assets).	1.4	\$695.00	\$973.00
Riley,Sean	Senior Manager	29 Aug 2023	External Audit Support	Secondary review of fixed asset impairment memo based on SMA review comments and corresponding updates	1.8	\$695.00	\$1,251.00
Riley,Sean	Senior Manager	29 Aug 2023	External Audit Support	Secondary review of digital asset support for completeness and accuracy of balances.	0.9	\$695.00	\$625.50
Riley,Sean	Senior Manager	29 Aug 2023	External Audit Support	Secondary review of Power Purchase Agreement (PPA) memo based on SMA review comments and corresponding updates	1.6	\$695.00	\$1,112.00
MacIntosh, Paul	Partner/Principal	29 Aug 2023	External Audit Support	Executive review of Power Purchase Agreement (PPA)entries for 2023.	0.4	\$850.00	\$340.00
MacIntosh, Paul	Partner/Principal	29 Aug 2023	External Audit Support	Executive review of fixed asset impairment memo	0.6	\$850.00	\$510.00
MacIntosh, Paul	Partner/Principal	29 Aug 2023	External Audit Support	Executive review of Power Purchase Agreement (PPA)memo	0.4	\$850.00	\$340.00
Bowie,James C.	Executive Director	30 Aug 2023	External audit support	Executive review of fixed asset impairment memo.	1.0	\$850.00	\$850.00
Dishman,Carly	Manager	30 Aug 2023	External Audit Support	Meeting with subject matter advisor to discuss follow-up questions from Celsius on the Mothership contracts and memo. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes	0.5	\$595.00	\$297.50
Dishman,Carly	Manager	30 Aug 2023	External Audit Support	Revise Mothership Derivative memo based on executive feedback comments	1.9	\$595.00	\$1,130.50
Dishman,Carly	Manager	30 Aug 2023	External Audit Support	Research notional value on derivatives related to energy contracts	2.7	\$595.00	\$1,606.50
Eo, Brian Y	Manager	30 Aug 2023	External audit support	Perform professional fee analysis to determine whether it should be disclosed separately - other payable	1.2	\$595.00	\$714.00
Eo, Brian Y	Manager	30 Aug 2023	External audit support	Perform professional fee analysis to determine whether it should be disclosed separately - lease	0.7	\$595.00	\$416.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Eo, Brian Y	Manager	30 Aug 2023	External audit support	Perform professional fee analysis to determine whether it should be disclosed separately - accrued expense	0.7	\$595.00	\$416.50
Granados,Dariana	Staff	30 Aug 2023	External audit support	Meeting with subject matter advisor to discuss follow-up questions from Celsius on the Mothership contracts and memo. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes	0.5	\$295.00	\$147.50
Hayes, Taylor	Manager	30 Aug 2023	External Audit Support	Meeting to discuss with Joel fixed asset impairment discounted cash flow model changes after third-party team updates, as well as yearly analytics. EY Attendees: P. Yoo, T. Hayes	0.4	\$595.00	\$238.00
Hayes, Taylor	Manager	30 Aug 2023	External Audit Support	Meeting with subject matter advisor to discuss follow-up questions from Celsius on the Mothership contracts and memo. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes	0.5	\$595.00	\$297.50
Hayes, Taylor	Manager	30 Aug 2023	External Audit Support	Meeting to discuss 2023 profit sharing entry considerations, examples, and next steps. EY Attendees: P. Yoo, T. Hayes	0.8	\$595.00	\$476.00
Hayes, Taylor	Manager	30 Aug 2023	External Audit Support	Tie-out of digital asset workbook for completeness / accuracy to supporting documents	2.3	\$595.00	\$1,368.50
Hayes, Taylor	Manager	30 Aug 2023	External Audit Support	Drafting proposed entries related to realizing Power Purchase Agreement (PPA) position over several months	1.7	\$595.00	\$1,011.50
Hayes, Taylor	Manager	30 Aug 2023	External Audit Support	Research for how to record contract modifications to Power Purchase Agreement (PPA)derivative following modification of contract by entering into new agreement	2.3	\$595.00	\$1,368.50
Hayes, Taylor	Manager	30 Aug 2023	External Audit Support	Preparation of Stout valuation items - related to capex spend and unusual / nonrecurring items	2.1	\$595.00	\$1,249.50
Hayes, Taylor	Manager	30 Aug 2023	External Audit Support	Updates to flux analysis	0.9	\$595.00	\$535.50
Mosher, Jacob	Senior	30 Aug 2023	External audit support	Subject matter advisor (SMA) review of fixed asset impairment memo.	1.6	\$450.00	\$720.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo, Patrick	Senior	30 Aug 2023	External Audit Support	Meeting to discuss 2023 profit sharing entry considerations, examples, and next steps. EY Attendees: P. Yoo, T. Hayes	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	30 Aug 2023	External Audit Support	Meeting to discuss with Joel fixed asset impairment discounted cash flow model changes after third-party team updates, as well as yearly analytics. EY Attendees: P. Yoo, T. Hayes	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	30 Aug 2023	External Audit Support	Assist financial statements team to pull 2021 and 2022 items for tieout workbook from audit workpapers	0.5	\$450.00	\$225.00
Yoo, Patrick	Senior	30 Aug 2023	External Audit Support	Review client-prepared 2023 deferred assets workbook (impairment tab)	3.9	\$450.00	\$1,755.00
Yoo, Patrick	Senior	30 Aug 2023	External Audit Support	Review client-prepared 2023 deferred assets workbook (all other tabalance sheet)	3.4	\$450.00	\$1,530.00
Chen,Justin	Senior	30 Aug 2023	External audit support	Tracking Other Receivable Loan	1.0	\$450.00	\$450.00
Lindeman,Ryan	Senior	30 Aug 2023	External audit support	Researching Liabilities subject to compromise	2.6	\$450.00	\$1,170.00
MacIntosh, Paul	Partner/Principal	30 Aug 2023	External Audit Support	Executive review of 2023 fixed asset workbook and corresponding depreciation.	0.3	\$850.00	\$255.00
Riley,Sean	Senior Manager	30 Aug 2023	External Audit Support	Meeting with subject matter advisor to discuss follow-up questions from Celsius on the Mothership contracts and memo. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	30 Aug 2023	External Audit Support	Secondary review of valuation items (e.g., non-current / unusual items).	1.3	\$695.00	\$903.50
Riley,Sean	Senior Manager	30 Aug 2023	External Audit Support	Secondary review of 2023 fixed asset workbook and corresponding depreciation.	0.9	\$695.00	\$625.50
Dishman,Carly	Manager	31 Aug 2023	External Audit Support	Meeting to discuss comments and feedback provided by subject matter advisor after review of the Mothership memo. EY Attendees: C. Dishman, D. Granados, T. Hayes	0.5	\$595.00	\$297.50
Dishman,Carly	Manager	31 Aug 2023	External Audit Support	Re-review Mothership agreement for consistency with memo	3.6	\$595.00	\$2,142.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Dishman,Carly	Manager	31 Aug 2023	External Audit Support	Review Mothership derivative footnote for consistency with memo	0.8	\$595.00	\$476.00
Eo, Brian Y	Manager	31 Aug 2023	External audit support	Liabilities subject to compromise (LSTC) - prepetition documentation	1.9	\$595.00	\$1,130.50
Eo, Brian Y	Manager	31 Aug 2023	External audit support	Liabilities subject to compromise (LSTC) - postpetition documentation	1.7	\$595.00	\$1,011.50
Eo, Brian Y	Manager	31 Aug 2023	External audit support	Power purchase agreement excel update	0.2	\$595.00	\$119.00
Granados,Dariana	Staff	31 Aug 2023	External audit support	Meeting to discuss comments and feedback provided by subject matter advisor after review of the Mothership memo. EY Attendees: C. Dishman, D. Granados, T. Hayes	0.5	\$295.00	\$147.50
Hayes, Taylor	Manager	31 Aug 2023	External Audit Support	Meeting to discuss comments and feedback provided by subject matter advisor after review of the Mothership memo. EY Attendees: C. Dishman, D. Granados, T. Hayes	0.5	\$595.00	\$297.50
Hayes, Taylor	Manager	31 Aug 2023	External Audit Support	Meeting to discuss review/findings of 2023 Digital Assets (Digital Assets (DA) workbook and RSM analytics requests. EY Attendees: P. Yoo, T. Hayes	1.1	\$595.00	\$654.50
Hayes, Taylor	Manager	31 Aug 2023	External Audit Support	Meeting to discuss gameplan and strategy to set up 2023 depreciation post-impairment. EY Attendees: P. Yoo, T. Hayes	0.4	\$595.00	\$238.00
Hayes, Taylor	Manager	31 Aug 2023	External Audit Support	Finalize updates to flux analysis for fy22 and fy21	1.8	\$595.00	\$1,071.00
Hayes, Taylor	Manager	31 Aug 2023	External Audit Support	Finalize Fixed Assets (FA) impairment memo based on review comments from subject matter advisors (SMAs)	3.3	\$595.00	\$1,963.50
Hayes, Taylor	Manager	31 Aug 2023	External Audit Support	Determination of whether any profit share agreements contain a lease - Montana OP	0.9	\$595.00	\$535.50
Hayes, Taylor	Manager	31 Aug 2023	External Audit Support	Determination of whether any profit share agreements contain a lease - novawulf	1.1	\$595.00	\$654.50
Hayes, Taylor	Manager	31 Aug 2023	External Audit Support	Determination of whether any profit share agreements contain a lease - US Bitcoin Corp (USBTC)	1.1	\$595.00	\$654.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	31 Aug 2023	External Audit Support	Determination of whether any profit share agreements contain a lease - EZ blockchain	0.8	\$595.00	\$476.00
Yoo, Patrick	Senior	31 Aug 2023	External Audit Support	Finish review of 2023 deferred asset workbook after client meeting	1.0	\$450.00	\$450.00
Yoo, Patrick	Senior	31 Aug 2023	External Audit Support	Begin 2023 new depreciation template post-impairment (mining equipment)	3.9	\$450.00	\$1,755.00
Yoo, Patrick	Senior	31 Aug 2023	External Audit Support	Finalize year over year analytics requested by RSM after client meeting	1.1	\$450.00	\$495.00
Yoo, Patrick	Senior	31 Aug 2023	External Audit Support	Begin 2023 new depreciation template post-impairment (land and land improvements)	1.5	\$450.00	\$675.00
Yoo, Patrick	Senior	31 Aug 2023	External Audit Support	Meeting to discuss gameplan and strategy to set up 2023 depreciation post-impairment. EY Attendees: P. Yoo, T. Hayes	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	31 Aug 2023	External Audit Support	Meeting to discuss review/findings of 2023 Digital Assets (Digital Assets (DA) workbook and RSM analytics requests. EY Attendees: P. Yoo, T. Hayes	1.1	\$450.00	\$495.00
Barda,Eli	Partner/Principal	31 Aug 2023	External audit support	Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni, E.Barda	0.5	\$850.00	\$425.00
Gray, Amaya	Staff	31 Aug 2023	External audit support	Meeting to discuss leadership activities as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, A.Mhana, A.Shimoni, E.Barda	0.5	\$295.00	\$147.50
Harvey, Elizabeth	Partner/Principal	31 Aug 2023	External audit support	Meeting to discuss leadership activities as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, A.Mhana, A.Shimoni, E.Barda	0.5	\$850.00	\$425.00
Zaman,Sabina	Partner/Principal	31 Aug 2023	External audit support	Meeting to discuss leadership activities as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, A.Mhana, A.Shimoni, E.Barda	0.5	\$850.00	\$425.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Beattie, Steve	Partner/Principal	31 Aug 2023	External audit support	Meeting to discuss leadership activities as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, A.Mhana, A.Shimoni, E.Barda	0.5	\$850.00	\$425.00
Barda,Eli	Partner/Principal	31 Aug 2023	External audit support	Meeting to discuss leadership activities as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, A.Mhana, A.Shimoni, E.Barda	0.5	\$850.00	\$425.00
Shimoni,Avri	Senior Manager	31 Aug 2023	External audit support	Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni, E.Barda	0.5	\$695.00	\$347.50
Shimoni,Avri	Senior Manager	31 Aug 2023	External audit support	Meeting to discuss leadership activities as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, A.Mhana, A.Shimoni, E.Barda	0.5	\$695.00	\$347.50
				Total	1,085.0		\$599,053.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Bhatti, Sobia	Senior	01 Aug 2023	Financial Statement Support	Discussing Next Steps / Questions for Financials. EY Attendees: S. Bhatti, K. Zimmer.	0.2	\$450.00	\$90.00
Bhatti, Sobia	Senior	01 Aug 2023	Financial statement support	Prepare footnote for Property, Plant, and Equipment (PPE)	3.4	\$450.00	\$1,530.00
Bhatti, Sobia	Senior	01 Aug 2023	Financial statement support	Compilation / analysis of data to support preparation of cryptocurrency footnote in Microsoft Word	1.2	\$450.00	\$540.00
Bhatti, Sobia	Senior	01 Aug 2023	Financial statement support	Compilation / analysis of data to support preparation of Plant, Property, and Equipment (PPE) footnote in Microsoft Excel	0.5	\$450.00	\$225.00
Bhatti, Sobia	Senior	01 Aug 2023	Financial Statement Support	Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti	0.5	\$450.00	\$225.00
Bhatti, Sobia	Senior	01 Aug 2023	Financial Statement Support	Discuss Fixed Assets (FA) for 2022 and 2021. EY Attendees: P. Yoo, S. Bhatti.	0.2	\$450.00	\$90.00
Caruso,Thierry	Partner/Principal	01 Aug 2023	Financial Statement Support	Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.5	\$850.00	\$425.00
Suarez,Ben R.	Senior Manager	01 Aug 2023	Financial statement support	Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.5	\$695.00	\$347.50
Eo, Brian Y	Manager	01 Aug 2023	Financial statement support	Review agreements and underlying supports related to revolving credit agreement	2.2	\$595.00	\$1,309.00
Eo, Brian Y	Manager	01 Aug 2023	Financial statement support	Review Generally Accepted Accounting Principles requirements in the Generally Accepted Accounting Principles checklist for related party	0.7	\$595.00	\$416.50
Eo, Brian Y	Manager	01 Aug 2023	Financial statement support	Draft related party footnote disclosures - \$750M Loan	2.8	\$595.00	\$1,666.00
Eo, Brian Y	Manager	01 Aug 2023	Financial Statement Support	Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti	0.5	\$595.00	\$297.50
Eo, Brian Y	Manager	01 Aug 2023	Financial statement support	Draft related party footnote disclosures - \$150M Loan	2.6	\$595.00	\$1,547.00
Gust, Ryan A.	Senior	01 Aug 2023	Financial statement support	Review Property, Plant, and Equipment (PPE) footnote and Generally Accepted Accounting Principles requirements in the Generally Accepted Accounting Principles checklist	1.3	\$450.00	\$585.00
Gust, Ryan A.	Senior	01 Aug 2023	Financial Statement Support	Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti	0.5	\$450.00	\$225.00
Hayes, Taylor	Manager	01 Aug 2023	Financial Statement Support	Meeting to discuss FY 2021 activity and balances related to the intercompany BTC loan and potential disclosures. Go over support provided thus far and strategize on first draft of footnote preparation. EY Attendees: K. Sun, P. Yoo, T. Hayes	0.4	\$595.00	\$238.00
Helwing,Dan S.	Partner/Principal	01 Aug 2023	Financial statement support	Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.5	\$850.00	\$425.00
Horn,David	Executive Director	01 Aug 2023	Financial Statement Support	Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.5	\$850.00	\$425.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun, Kaiyang	Senior Manager	01 Aug 2023	Financial Statement Support	Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	01 Aug 2023	Financial Statement Support	Reviewed related party footnote disclosures and provided comments	2.8	\$695.00	\$1,946.00
Sun, Kaiyang	Senior Manager	01 Aug 2023	Financial Statement Support	Reviewed open questions related to 2021 financial statements presentations	2.2	\$695.00	\$1,529.00
Sun, Kaiyang	Senior Manager	01 Aug 2023	Financial Statement Support	Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	01 Aug 2023	Financial Statement Support	Meeting to discuss FY 2021 activity and balances related to the intercompany BTC loan and potential disclosures. Go over support provided thus far and strategize on first draft of footnote preparation. EY Attendees: K. Sun, P. Yoo, T. Hayes	0.4	\$695.00	\$278.00
Sun, Kaiyang	Senior Manager	01 Aug 2023	Financial Statement Support	Team met to discuss 2020 / 2021 presentation and overall status of supporting documentation (Sendsafely) for 2021 / 2020 financials. EY Attendees: K. Sun, K. Zimmer	0.5	\$695.00	\$347.50
Simpson,Rhett	Senior	01 Aug 2023	Financial Statement Support	Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti	0.5	\$450.00	\$225.00
Simpson,Rhett	Senior	01 Aug 2023	Financial statement support	High level comparison of Celsius' 2022 financial statements to Generally Accepted Accounting Principles guidance.	3.2	\$450.00	\$1,440.00
Simpson,Rhett	Senior	01 Aug 2023	Financial statement support	Research of events to be included in the Contingencies footnote for the 2022 financial statements.	3.7	\$450.00	\$1,665.00
Riley,Sean	Senior Manager	01 Aug 2023	Financial Statement Support	Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.5	\$695.00	\$347.50
Yoo, Patrick	Senior	01 Aug 2023	Financial Statement Support	Discuss Fixed Assets (FA) for 2022 and 2021. EY Attendees: P. Yoo, S. Bhatti.	0.2	\$450.00	\$90.00
Yoo, Patrick	Senior	01 Aug 2023	Financial Statement Support	Meeting to discuss FY 2021 activity and balances related to the intercompany BTC loan and potential disclosures. Go over support provided thus far and strategize on first draft of footnote preparation. EY Attendees: K. Sun, P. Yoo, T. Hayes	0.4	\$450.00	\$180.00
Zaman,Sabina	Partner/Principal	01 Aug 2023	Financial Statement Support	Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.5	\$850.00	\$425.00
Zimmer,Kristin	Manager	01 Aug 2023	Financial Statement Support	Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti	0.5	\$595.00	\$297.50
Zimmer,Kristin	Manager	01 Aug 2023	Financial Statement Support	Discussing Next Steps / Questions for Financials. EY Attendees: S. Bhatti, K. Zimmer.	0.2	\$595.00	\$119.00
Zimmer,Kristin	Manager	01 Aug 2023	Financial Statement Support	Prepared Statement of Cash Flows (SCF)2021 open items request workbook	2.1	\$595.00	\$1,249.50
Zimmer,Kristin	Manager	01 Aug 2023	Financial Statement Support	Review footnote 5 Cryptocurrency rollforward	1.6	\$595.00	\$952.00
Zimmer,Kristin	Manager	01 Aug 2023	Financial Statement Support	Review updates to footnote 1 and 2 and responded to review comments	2.6	\$595.00	\$1,547.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zimmer,Kristin	Manager	01 Aug 2023	Financial Statement Support	Meeting to discuss 2020 / 2021 presentation and overall status of supporting documentation (Sendsafely) for 2021 / 2020 financials. EY Attendees: K. Sun, K. Zimmer	0.5	\$595.00	\$297.50
Chen,Justin	Senior	01 Aug 2023	Financial Statement Support	Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti	0.5	\$450.00	\$225.00
Chen,Justin	Senior	01 Aug 2023	Financial statement support	Review Financial Statement Foot Notes to account for numbers to be support	2.3	\$450.00	\$1,035.00
Chen,Justin	Senior	01 Aug 2023	Financial statement support	Analyze Financial Workpaper	0.5	\$450.00	\$225.00
Chen,Justin	Senior	01 Aug 2023	Financial statement support	Consolidated financial workpaper footnote tabs with previous outdated tabs	1.5	\$450.00	\$675.00
Chen,Justin	Senior	01 Aug 2023	Financial statement support	Cross referenced and support Statement of Cash Flow (SCF) figures with 2020 Trial Balance (TB)	0.8	\$450.00	\$360.00
Lindeman,Ryan	Senior	01 Aug 2023	Financial statement support	Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti	0.5	\$450.00	\$225.00
Deravin, Susan	Senior Manager	01 Aug 2023	Financial statement support	Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.5	\$695.00	\$347.50
Beattie, Steve	Partner/Principal	02 Aug 2023	Financial Statement Support	Meeting to discuss Financial Statement Audit workpapers EY Attendees: S. Beattie, S. Zaman, J. Hill	0.7	\$850.00	\$595.00
Bhatti, Sobia	Senior	02 Aug 2023	Financial Statement Support	Data Mining discussion amounts. EY Attendees: S. Bhatti, T. Hayes.	0.3	\$450.00	\$135.00
Bhatti, Sobia	Senior	02 Aug 2023	Financial Statement Support	To discuss comments on financial statements. EY Attendees: S. Bhatti, R. Simpson.	0.1	\$450.00	\$45.00
Bhatti, Sobia	Senior	02 Aug 2023	Financial statement support	Prepare footnote for Property, Plant, and Equipment (PPE)	3.3	\$450.00	\$1,485.00
Bhatti, Sobia	Senior	02 Aug 2023	Financial statement support	Generally Accepted Accounting Principles checklists checks	2.1	\$450.00	\$945.00
Bhatti, Sobia	Senior	02 Aug 2023	Financial statement support	Prepare footnote 2 liquidity concerns	1.7	\$450.00	\$765.00
Hayes, Taylor	Manager	02 Aug 2023	Financial Statement Support	Data Mining discussion amounts. EY Attendees: S. Bhatti, T. Hayes.	0.3	\$595.00	\$178.50
Hill,Jeff	Partner/Principal	02 Aug 2023	Financial Statement Support	Meeting to discuss Financial Statement Audit workpapers EY Attendees: S. Beattie, S. Zaman, J. Hill	0.7	\$850.00	\$595.00
Holliday, Lindsay R.	Executive Director	02 Aug 2023	Financial statement support	Review of bankruptcy accounting implications summary	0.5	\$850.00	\$425.00
Quinn, Michael J.	Executive Director	02 Aug 2023	Financial statement support	Executive review of accrued expenses worksheet	0.6	\$850.00	\$510.00
Sun, Kaiyang	Senior Manager	02 Aug 2023	Financial Statement Support	Meeting to discuss 2020 / 2021 presentation and overall status of supporting documentation (Sendsafely) for 2021 / 2020 financials. EY Attendees: K. Sun, K. Zimmer	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	02 Aug 2023	Financial Statement Support	Prepared meeting materials for client meetings related to intercompany loan	1.8	\$695.00	\$1,251.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun, Kaiyang	Senior Manager	02 Aug 2023	Financial Statement Support	Organized follow-up questions and action items related to intercompany loan reconciliations	1.7	\$695.00	\$1,181.50
Sun, Kaiyang	Senior Manager	02 Aug 2023	Financial Statement Support	Reviewed status of the footnote disclosures for 2022 financial statements	1.2	\$695.00	\$834.00
Sun, Kaiyang	Senior Manager	02 Aug 2023	Financial Statement Support	Reviewed journal entries booked for convertible debt for 2021	1.2	\$695.00	\$834.00
Sun, Kaiyang	Senior Manager	02 Aug 2023	Financial Statement Support	Researched underlying workpaper supports for convertible debt for 2021	0.8	\$695.00	\$556.00
Sun, Kaiyang	Senior Manager	02 Aug 2023	Financial Statement Support	Reviewed journal entries booked for equity investments for 2021	1.1	\$695.00	\$764.50
Sun, Kaiyang	Senior Manager	02 Aug 2023	Financial Statement Support	Researched underlying workpaper supports for equity investments for 2021	0.9	\$695.00	\$625.50
Simpson,Rhett	Senior	02 Aug 2023	Financial Statement Support	To discuss comments on financial statements. EY Attendees: S. Bhatti, R. Simpson.	0.1	\$450.00	\$45.00
Simpson,Rhett	Senior	02 Aug 2023	Financial statement support	Drafting language to be included in the bankruptcy footnote for the 2022 financial statements	2.2	\$450.00	\$990.00
Simpson,Rhett	Senior	02 Aug 2023	Financial statement support	Drafting language for the Contingencies footnote for the 2022 financial statements	2.8	\$450.00	\$1,260.00
Zaman,Sabina	Partner/Principal	02 Aug 2023	Financial Statement Support	Meeting to discuss Financial Statement Audit workpapers EY Attendees: S. Beattie, S. Zaman, J. Hill	0.7	\$850.00	\$595.00
Zimmer,Kristin	Manager	02 Aug 2023	Financial Statement Support	Prepared footnote 4 Concentrations and worked through populating numbers	3.3	\$595.00	\$1,963.50
Zimmer,Kristin	Manager	02 Aug 2023	Financial Statement Support	Review commitments and contingencies footnote support	2.3	\$595.00	\$1,368.50
Zimmer,Kristin	Manager	02 Aug 2023	Financial Statement Support	Review 2020 Statement of Cash Flows (SCF)workbook	1.6	\$595.00	\$952.00
Chen,Justin	Senior	02 Aug 2023	Financial statement support	Assisted with mapping out trial balance and supporting each account with specific workpaper	3.0	\$450.00	\$1,350.00
Chen,Justin	Senior	02 Aug 2023	Financial statement support	Added tickmark to 2020, 2021, and 2022 trial balances	0.5	\$450.00	\$225.00
Chen,Justin	Senior	02 Aug 2023	Financial statement support	Recreated Statement of Cash Flows (SCF) with 2020 figures	3.3	\$450.00	\$1,485.00
Chen,Justin	Senior	02 Aug 2023	Financial statement support	Cross referenced and support Statement of Cash Flows (SCF) figures with 2020 TB	0.5	\$450.00	\$225.00
Lindeman,Ryan	Senior	02 Aug 2023	Financial statement support	Day 1 Review the accounting disclosure checklist to determine the necessary disclosures for Celsius Financial Statements - Part 1	2.2	\$450.00	\$990.00
Lindeman,Ryan	Senior	02 Aug 2023	Financial statement support	Day 1 Review the accounting disclosure checklist to determine the necessary disclosures for Celsius Financial Statements - Part 2	1.9	\$450.00	\$855.00
Bhatti, Sobia	Senior	03 Aug 2023	Financial statement support	Prepare footnote 2 liquidity concerns follow up Day 2	0.3	\$450.00	\$135.00
Bhatti, Sobia	Senior	03 Aug 2023	Financial statement support	Compilation / analysis of data to support preparation of Construction in Progress (CIP) footnote in Microsoft Word	1.5	\$450.00	\$675.00
Bhatti, Sobia	Senior	03 Aug 2023	Financial statement support	Review Property, Plant, and Equipment (PPE) impairment	1.1	\$450.00	\$495.00
Bhatti, Sobia	Senior	03 Aug 2023	Financial statement support	Compilation / analysis of data to support preparation of Construction in Progress (CIP) footnote in Microsoft Excel	3.9	\$450.00	\$1,755.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust, Ryan A.	Manager	03 Aug 2023	Financial Statement Support	Meeting to discuss scoping of the trial balances for 2022 and 2021 to ensure all necessary balances have corresponding audit readiness workpapers EY Attendees: K. Sun, K. Zimmer, R. Gust, S. Riley, T. Hayes	0.5	\$595.00	\$297.50
Hayes, Taylor	Manager	03 Aug 2023	Financial Statement Support	Meeting to discuss scoping of the trial balances for 2022 and 2021 to ensure all necessary balances have corresponding audit readiness workpapers EY Attendees: K. Sun, K. Zimmer, R. Gust, S. Riley, T. Hayes	0.5	\$595.00	\$297.50
Holliday, Lindsay R.	Executive Director	03 Aug 2023	Financial statement support	Review of bankruptcy accounting implications summary	0.5	\$850.00	\$425.00
Sun, Kaiyang	Senior Manager	03 Aug 2023	Financial Statement Support	Meeting to discuss the Accounting Standards Codification (ASC) 852 scoping analysis EY Attendees: K. Sun, S. Riley, S. Deravin	0.6	\$695.00	\$417.00
Sun, Kaiyang	Senior Manager	03 Aug 2023	Financial Statement Support	Reviewed client responses on cash flow questions related to 2021	0.8	\$695.00	\$556.00
Sun, Kaiyang	Senior Manager	03 Aug 2023	Financial Statement Support	Reviewed question list related to contingencies footnote disclosures	0.8	\$695.00	\$556.00
Sun, Kaiyang	Senior Manager	03 Aug 2023	Financial Statement Support	Coordinated tasks and resolved questions for other team members related to financial statements preparation	3.6	\$695.00	\$2,502.00
Sun, Kaiyang	Senior Manager	03 Aug 2023	Financial Statement Support	Researched bank statements for 2021 related intercompany loan tie-outs	0.4	\$695.00	\$278.00
Sun, Kaiyang	Senior Manager	03 Aug 2023	Financial Statement Support	Researched the interest booked related to intercompany loan	0.8	\$695.00	\$556.00
Sun, Kaiyang	Senior Manager	03 Aug 2023	Financial Statement Support	Meeting to discuss scoping of the trial balances for 2022 and 2021 to ensure all necessary balances have corresponding audit readiness workpapers EY Attendees: K. Sun, K. Zimmer, R. Gust, S. Riley, T. Hayes	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	03 Aug 2023	Financial Statement Support	Reviewed intercompany loan footnote disclosures	3.2	\$695.00	\$2,224.00
Riley,Sean	Senior Manager	03 Aug 2023	Financial Statement Support	Meeting to discuss scoping of the trial balances for 2022 and 2021 to ensure all necessary balances have corresponding audit readiness workpapers EY Attendees: K. Sun, K. Zimmer, R. Gust, S. Riley, T. Hayes	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	03 Aug 2023	Financial Statement Support	Meeting to discuss the Accounting Standards Codification (ASC) 852 scoping analysis EY Attendees: K. Sun, S. Riley, S. Deravin	0.6	\$695.00	\$417.00
Zimmer,Kristin	Manager	03 Aug 2023	Financial Statement Support	Meeting to discuss scoping of the trial balances for 2022 and 2021 to ensure all necessary balances have corresponding audit readiness workpapers EY Attendees: K. Sun, K. Zimmer, R. Gust, S. Riley, T. Hayes	0.5	\$595.00	\$297.50
Zimmer,Kristin	Manager	03 Aug 2023	Financial Statement Support	Prepared support for Statement of Cashflows (SCF) "Assignment of investments in securities for assumption of loans to related parties"	0.9	\$595.00	\$535.50
Zimmer,Kristin	Manager	03 Aug 2023	Financial Statement Support	Prepared support for Commitments and contingencies footnote	1.8	\$595.00	\$1,071.00
Zimmer,Kristin	Manager	03 Aug 2023	Financial Statement Support	Addressed comments for footnote 2	2.6	\$595.00	\$1,547.00
Zimmer,Kristin	Manager	03 Aug 2023	Financial Statement Support	Review 2022 and 2021 Trial balance (TB)line items to ensure they were properly supported	1.6	\$595.00	\$952.00
Lindeman,Ryan	Senior	03 Aug 2023	Financial statement support	Day 2 Review the accounting disclosure checklist to determine the necessary disclosures for Celsius Financial Statements - Part 1	2.2	\$450.00	\$990.00
Deravin, Susan	Senior Manager	03 Aug 2023	Financial statement support	Meeting to discuss the Accounting Standards Codification (ASC) 852 scoping analysis EY Attendees: K. Sun, S. Riley, S. Deravin	0.6	\$695.00	\$417.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lindeman,Ryan	Senior	03 Aug 2023	Financial statement support	Day 2 Review the accounting disclosure checklist to determine the necessary disclosures for Celsius Financial Statements - Part 2	2.2	\$450.00	\$990.00
Bhatti, Sobia	Senior	04 Aug 2023	Financial Statement Support	Discussing impairment and Capital in Progress (CIP) EY Attendees: P. Yoo, S. Bhatti	0.6	\$450.00	\$270.00
Bhatti, Sobia	Senior	04 Aug 2023	Financial statement support	Review of fixed asset impairment calculations	1.4	\$450.00	\$630.00
Bhatti, Sobia	Senior	04 Aug 2023	Financial statement support	Day 2 - Continue to prepare Capital in Progress (CIP)	3.2	\$450.00	\$1,440.00
Bhatti, Sobia	Senior	04 Aug 2023	Financial statement support	Prepare data to include in Chapter 11 footnote	0.7	\$450.00	\$315.00
Clark,Miller	Senior	04 Aug 2023	Financial statement support	Research FASB guidance related to presentation of professional fees	0.4	\$450.00	\$180.00
Dishman,Carly	Manager	04 Aug 2023	Financial Statement Support	Review documents received from Celsius regarding leases and discuss remaining questions. EY Attendees: S. Bhatti, C. Dishman.	0.2	\$595.00	\$119.00
Eo, Brian Y	Manager	04 Aug 2023	Financial statement support	Discuss the current status and project plan going forward EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Gust	0.5	\$595.00	\$297.50
Eo, Brian Y	Manager	04 Aug 2023	Financial statement support	Update footnote disclosure on intercompany loan with revised analysis and commentary	1.7	\$595.00	\$1,011.50
Eo, Brian Y	Manager	04 Aug 2023	Financial statement support	Update footnote disclosure on embedded derivatives with revised analysis and commentary	1.2	\$595.00	\$714.00
Gust, Ryan A.	Senior	04 Aug 2023	Financial statement support	Discuss the current status and project plan going forward EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Gust	0.5	\$450.00	\$225.00
Hayes, Taylor	Manager	04 Aug 2023	Financial Statement Support	Review of critical accounting policy footnotes within FY21 and FY22 financial statements	2.6	\$595.00	\$1,547.00
Sun, Kaiyang	Senior Manager	04 Aug 2023	Financial statement support	Discuss the current status and project plan going forward EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Gust	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	04 Aug 2023	Financial Statement Support	Discussion with Celsius and Kirkland & Ellis regarding what should be included in the commitments and contingencies section of the financial statements. EY Attendees: K. Sun, K. Zimmer. Other Attendees: J. Fan (Celsius), A. Seetharaman (Celsius), J. Golding-Ochsner (Celsius), Kirkland & Ellis	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	04 Aug 2023	Financial Statement Support	Reviewed contingencies footnote disclosures and related materials	2.8	\$695.00	\$1,946.00
Sun, Kaiyang	Senior Manager	04 Aug 2023	Financial Statement Support	Reviewed subsequent events footnote disclosures and related materials	2.3	\$695.00	\$1,598.50
Yoo, Patrick	Senior	04 Aug 2023	Financial Statement Support	Discussing impairment and Capital in Progress (CIP) EY Attendees: P. Yoo, S. Bhatti	0.6	\$450.00	\$270.00
Zimmer,Kristin	Manager	04 Aug 2023	Financial Statement Support	Review of narrative analysis in footnote 2 (liquidity and ability to continue as a going concern)	1.2	\$595.00	\$714.00
Zimmer,Kristin	Manager	04 Aug 2023	Financial Statement Support	Review Generally Accepted Accounting Principles guidance for commitments and contingencies and sub event disclosures	1.3	\$595.00	\$773.50
Zimmer,Kristin	Manager	04 Aug 2023	Financial Statement Support	Discuss the current status and project plan going forward EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Gust	0.5	\$595.00	\$297.50
Bhatti, Sobia	Senior	04 Aug 2023	Financial Statement Support	Review documents received from Celsius regarding leases and discuss remaining questions. EY Attendees: S. Bhatti, C. Dishman.	0.2	\$450.00	\$90.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zimmer,Kristin	Manager	04 Aug 2023	Financial Statement Support	Discussion with Celsius and Kirkland & Ellis regarding what should be included in the commitments and contingencies section of the financial statements. EY Attendees: K. Sun, K. Zimmer. Other Attendees: J. Fan (Celsius), A. Seetharaman (Celsius), J. Golding-Ochsner (Celsius), Kirkland & Ellis	0.5	\$595.00	\$297.50
Eo, Brian Y	Manager	06 Aug 2023	Financial statement support	Update footnote disclosure on assignment of loans and Accounting Standards Codification (ASC) 815	2.3	\$595.00	\$1,368.50
Bhatti, Sobia	Senior	07 Aug 2023	Financial Statement Support	Discuss how chapter 11 affected the financial statements. EY Attendees: S. Bhatti, K. Zimmer.	0.4	\$450.00	\$180.00
Bhatti, Sobia	Senior	07 Aug 2023	Financial statement support	Compilation / analysis of data to support preparation of the Chapter 11 footnote, inclusive of all relevant components (i.e., cryptocurrency, CIP, PPE, etc.)	3.4	\$450.00	\$1,530.00
Bhatti, Sobia	Senior	07 Aug 2023	Financial statement support	Comparison of Chapter 11 footnote documentation against footnotes prepared by peers to ensure consistency	2.1	\$450.00	\$945.00
Eo, Brian Y	Manager	07 Aug 2023	Financial statement support	Review Generally Accepted Accounting Principles requirements in the Generally Accepted Accounting Principles checklist for bankruptcy	2.9	\$595.00	\$1,725.50
Eo, Brian Y	Manager	07 Aug 2023	Financial statement support	Benchmark peer financial footnote disclosures in relate to acquisition/restructure	2.2	\$595.00	\$1,309.00
Eo, Brian Y	Manager	07 Aug 2023	Financial statement support	Review amended and restated revolving credit agreement	0.8	\$595.00	\$476.00
Eo, Brian Y	Manager	07 Aug 2023	Financial statement support	Update footnote disclosures in relate to the use of proceeds for intercompany loans	0.6	\$595.00	\$357.00
Eo, Brian Y	Manager	07 Aug 2023	Financial Statement Support	Meeting to discuss status of the financial statements and various supporting workpapers EY Attendees: R. Gust, K. Sun, B. Eo, K. Zimmer	0.7	\$595.00	\$416.50
Gust, Ryan A.	Manager	07 Aug 2023	Financial Statement Support	Meeting to discuss status of the financial statements and various supporting workpapers EY Attendees: R. Gust, K. Sun, B. Eo, K. Zimmer	0.7	\$595.00	\$416.50
Gust, Ryan A.	Senior	07 Aug 2023	Financial statement support	Review the 2022 and 2021 financial statements and read guidance to discuss proper accounting treatment	1.6	\$450.00	\$720.00
Hayes, Taylor	Manager	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to fixed assets/Capital in Progress (CIP)	0.8	\$595.00	\$476.00
Hayes, Taylor	Manager	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to advanced payments	0.9	\$595.00	\$535.50
Hayes, Taylor	Manager	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to revenue	2.2	\$595.00	\$1,309.00
Hayes, Taylor	Manager	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to digital assets	2.1	\$595.00	\$1,249.50
Hayes, Taylor	Manager	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to impairment	1.2	\$595.00	\$714.00
Holliday, Lindsay R.	Executive Director	07 Aug 2023	Financial statement support	Meeting to discuss bankruptcy accounting implications EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin	0.5	\$850.00	\$425.00
Holliday, Lindsay R.	Executive Director	07 Aug 2023	Financial statement support	Review of summary of Accounting Standards Codification (ASC) 852 accounting implications for the debtor in possession	0.5	\$850.00	\$425.00
Sun, Kaiyang	Senior Manager	07 Aug 2023	Financial Statement Support	Meeting to discuss bankruptcy accounting implications EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	07 Aug 2023	Financial Statement Support	Meeting to discuss status of the financial statements and various supporting workpapers EY Attendees: R. Gust, K. Sun, B. Eo, K. Zimmer	0.7	\$695.00	\$486.50
Sun, Kaiyang	Senior Manager	07 Aug 2023	Financial Statement Support	Reviewed requirements of pro forma financial statements	0.8	\$695.00	\$556.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun, Kaiyang	Senior Manager	07 Aug 2023	Financial Statement Support	Researched 805 accounting requirements	0.8	\$695.00	\$556.00
Sun, Kaiyang	Senior Manager	07 Aug 2023	Financial Statement Support	Researched ASC 852 accounting impacts on income statements	1.7	\$695.00	\$1,181.50
Sun, Kaiyang	Senior Manager	07 Aug 2023	Financial Statement Support	Researched ASC 852 accounting impacts on balance sheets	2.2	\$695.00	\$1,529.00
Sun, Kaiyang	Senior Manager	07 Aug 2023	Financial Statement Support	Provided feedback on cash flow items on 2021 financial statements	2.8	\$695.00	\$1,946.00
Yoo, Patrick	Senior	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to fixed assets/Construction in Progress (CIP)	2.2	\$450.00	\$990.00
Yoo, Patrick	Senior	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to advanced payments	0.7	\$450.00	\$315.00
Yoo, Patrick	Senior	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to concentrations	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to revenue	1.1	\$450.00	\$495.00
Yoo, Patrick	Senior	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to prepaids	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to digital assets	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to impairment	0.4	\$450.00	\$180.00
Zaman,Sabina	Partner/Principal	07 Aug 2023	Financial Statement Support	Meeting to discuss bankruptcy accounting implications EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin	0.5	\$850.00	\$425.00
Zimmer,Kristin	Manager	07 Aug 2023	Financial Statement Support	Worked through questions on commitments and contingency/Subevents footnote	1.8	\$595.00	\$1,071.00
Zimmer,Kristin	Manager	07 Aug 2023	Financial Statement Support	Worked through questions on the Chapter 11 Filing and re-org footnote	1.1	\$595.00	\$654.50
Zimmer,Kristin	Manager	07 Aug 2023	Financial Statement Support	Discuss how chapter 11 affected the financial statements. EY Attendees: S. Bhatti, K. Zimmer.	0.4	\$595.00	\$238.00
Zimmer,Kristin	Manager	07 Aug 2023	Financial Statement Support	Meeting to discuss status of the financial statements and various supporting workpapers EY Attendees: R. Gust, K. Sun, B. Eo, K. Zimmer	0.7	\$595.00	\$416.50
Riley,Sean	Senior Manager	07 Aug 2023	Financial Statement Support	Meeting to discuss bankruptcy accounting implications EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin	0.5	\$695.00	\$347.50
Deravin, Susan	Senior Manager	07 Aug 2023	Financial statement support	Meeting to discuss bankruptcy accounting implications EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin	0.5	\$695.00	\$347.50
Deravin, Susan	Senior Manager	07 Aug 2023	Financial statement support	Preparation of summary of Accounting Standards Codification (ASC) 852 accounting implications for the debtor in possession	2.5	\$695.00	\$1,737.50
Deravin, Susan	Senior Manager	07 Aug 2023	Financial statement support	Assess bankruptcy filings for accounting implications for debtor in possession financials	1.2	\$695.00	\$834.00
Bhatti, Sobia	Senior	08 Aug 2023	Financial Statement Support	Meeting to discuss footnotes pertaining to concentrations and cryptocurrencies and where to find relevant supporting detail EY Attendees: K. Sun, K. Zimmer, P. Yoo, S. Bhatti, T. Hayes	0.4	\$450.00	\$180.00
Bhatti, Sobia	Senior	08 Aug 2023	Financial statement support	Continue to prepare and analyze data to include in Chapter 11 footnote	3.2	\$450.00	\$1,440.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Bhatti, Sobia	Senior	08 Aug 2023	Financial statement support	Prepare Footnote 2 Comments	0.3	\$450.00	\$135.00
Bhatti, Sobia	Senior	08 Aug 2023	Financial statement support	Prepare Revenue Share Work for Argo	3.2	\$450.00	\$1,440.00
Clark,Miller	Senior	08 Aug 2023	Financial statement support	Reviewing Technical Accounting Advisory Group (TAAG) finds results	0.2	\$450.00	\$90.00
Clark,Miller	Senior	08 Aug 2023	Financial statement support	Draft business combination memo	2.2	\$450.00	\$990.00
Clark,Miller	Senior	08 Aug 2023	Financial statement support	Reviewing 'Celsius Network Disclosure Statement'	1.1	\$450.00	\$495.00
Eo, Brian Y	Manager	08 Aug 2023	Financial statement support	Prepare historical financial statements	2.6	\$595.00	\$1,547.00
Eo, Brian Y	Manager	08 Aug 2023	Financial statement support	Search requirements in the Functional Requirements Document (FRD)	0.5	\$595.00	\$297.50
Eo, Brian Y	Manager	08 Aug 2023	Financial statement support	Benchmark peer financial footnote disclosures	1.3	\$595.00	\$773.50
Eo, Brian Y	Manager	08 Aug 2023	Financial statement support	Update quantitative footnote disclosure on embedded derivatives	2.7	\$595.00	\$1,606.50
Eo, Brian Y	Manager	08 Aug 2023	Financial statement support	Update significant accounting policies footnote disclosures for derivatives	0.4	\$595.00	\$238.00
Hayes, Taylor	Manager	08 Aug 2023	Financial Statement Support	Meeting to discuss footnotes pertaining to concentrations and cryptocurrencies and where to find relevant supporting detail EY Attendees: K. Sun, K. Zimmer, P. Yoo, S. Bhatti, T. Hayes	0.4	\$595.00	\$238.00
Holliday, Lindsay R.	Executive Director	08 Aug 2023	Financial statement support	Meeting do walkthrough the Celsius Accounting Standards Codification (ASC) 852 presentation deck EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin	0.5	\$850.00	\$425.00
Holliday, Lindsay R.	Executive Director	08 Aug 2023	Financial statement support	Review of summary of Accounting Standards Codification (ASC) 852 accounting implications for the debtor in possession	0.5	\$850.00	\$425.00
Quinn, Michael J.	Executive Director	08 Aug 2023	Financial statement support	Executive review of lease schedule	0.3	\$850.00	\$255.00
Quinn, Michael J.	Executive Director	08 Aug 2023	Financial statement support	Executive review of lease analysis	0.4	\$850.00	\$340.00
Sun, Kaiyang	Senior Manager	08 Aug 2023	Financial Statement Support	Meeting to discuss footnotes pertaining to concentrations and cryptocurrencies and where to find relevant supporting detail EY Attendees: K. Sun, K. Zimmer, P. Yoo, S. Bhatti, T. Hayes	0.4	\$695.00	\$278.00
Sun, Kaiyang	Senior Manager	08 Aug 2023	Financial Statement Support	Meeting do walkthrough the Celsius ASC 852 presentation deck EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	08 Aug 2023	Financial Statement Support	Updated ASC 852 client presentation deck	1.9	\$695.00	\$1,320.50
Sun, Kaiyang	Senior Manager	08 Aug 2023	Financial Statement Support	Reviewed trial balance for liabilities subject to compromise	2.8	\$695.00	\$1,946.00
Sun, Kaiyang	Senior Manager	08 Aug 2023	Financial Statement Support	Reviewed trial balance for reorganization items under ASC 852	2.6	\$695.00	\$1,807.00
Yoo, Patrick	Senior	08 Aug 2023	Financial Statement Support	Meeting to discuss footnotes pertaining to concentrations and cryptocurrencies and where to find relevant supporting detail EY Attendees: K. Sun, K. Zimmer, P. Yoo, S. Bhatti, T. Hayes	0.4	\$450.00	\$180.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zaman,Sabina	Partner/Principal	08 Aug 2023	Financial Statement Support	Meeting do walkthrough the Celsius Accounting Standards Codification (ASC) 852 presentation deck EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin	0.5	\$850.00	\$425.00
Zimmer,Kristin	Manager	08 Aug 2023	Financial Statement Support	Review support for footnote 4	1.1	\$595.00	\$654.50
Zimmer,Kristin	Manager	08 Aug 2023	Financial Statement Support	Review support for footnote 5	0.9	\$595.00	\$535.50
Zimmer,Kristin	Manager	08 Aug 2023	Financial Statement Support	Review stable coin FY22 support for footnote	0.8	\$595.00	\$476.00
Zimmer,Kristin	Manager	08 Aug 2023	Financial Statement Support	Put together support for open items on 2021 financial statements	0.8	\$595.00	\$476.00
Zimmer,Kristin	Manager	08 Aug 2023	Financial Statement Support	Meeting to discuss footnotes pertaining to concentrations and cryptocurrencies and where to find relevant supporting detail EY Attendees: K. Sun, K. Zimmer, P. Yoo, S. Bhatti, T. Hayes	0.4	\$595.00	\$238.00
Riley,Sean	Senior Manager	08 Aug 2023	Financial Statement Support	Meeting do walkthrough the Celsius Accounting Standards Codification (ASC) 852 presentation deck EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin	0.5	\$695.00	\$347.50
Deravin, Susan	Senior Manager	08 Aug 2023	Financial statement support	Meeting do walkthrough the Celsius Accounting Standards Codification (ASC) 852 presentation deck EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin	0.5	\$695.00	\$347.50
Deravin, Susan	Senior Manager	08 Aug 2023	Financial statement support	Continue preparation of summary of Accounting Standards Codification (ASC) 852 accounting implications for the debtor in possession	1.5	\$695.00	\$1,042.50
Bhatti, Sobia	Senior	09 Aug 2023	Financial Statement Support	New journal entry for argo revenue . EY Attendees: S. Bhatti, T. Hayes.	0.4	\$450.00	\$180.00
Bhatti, Sobia	Senior	09 Aug 2023	Financial Statement Support	Discuss argo revenue. EY Attendees: S. Bhatti, K. Zimmer.	0.3	\$450.00	\$135.00
Bhatti, Sobia	Senior	09 Aug 2023	Financial statement support	Adjusting Entry preparation for spot price on BTCs for Argo	3.9	\$450.00	\$1,755.00
Bhatti, Sobia	Senior	09 Aug 2023	Financial statement support	Addressing financial statements comments	0.6	\$450.00	\$270.00
Clark,Miller	Senior	09 Aug 2023	Financial statement support	Continue to draft business combination memo	0.5	\$450.00	\$225.00
Clark,Miller	Senior	09 Aug 2023	Financial statement support	Meeting to discuss open points in Accounting Standards Codification (ASC) 805 memo, opening balance sheet of NewCo, and presentation of blackline financials EY Attendees: M. Clark, B. Suarez	0.3	\$450.00	\$135.00
Suarez,Ben R.	Senior Manager	09 Aug 2023	Financial statement support	Discuss the Pro Filer tool for pro forma financial statements EY Attendees: Y. Toh, R. Lindeman, D. Horn, B. Suarez, B. Eo	0.6	\$695.00	\$417.00
Suarez,Ben R.	Senior Manager	09 Aug 2023	Financial statement support	Meeting to discuss open points in Accounting Standards Codification (ASC) 805 memo, opening balance sheet of NewCo, and presentation of blackline financials EY Attendees: M. Clark, B. Suarez	0.3	\$695.00	\$208.50
Eo, Brian Y	Manager	09 Aug 2023	Financial Statement Support	Discuss the Pro Filer tool for pro forma financial statements EY Attendees: Y. Toh, R. Lindeman, D. Horn, B. Suarez, B. Eo	0.6	\$595.00	\$357.00
Eo, Brian Y	Manager	09 Aug 2023	Financial statement support	Address comments in the footnote disclosures	3.2	\$595.00	\$1,904.00
Gust, Ryan A.	Senior	09 Aug 2023	Financial statement support	Review Generally Accepted Accounting Principles checklist and financial statement documents	0.6	\$450.00	\$270.00
Hayes, Taylor	Manager	09 Aug 2023	Financial Statement Support	New journal entry for argo revenue . EY Attendees: S. Bhatti, T. Hayes.	0.4	\$595.00	\$238.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill,Jeff	Partner/Principal	09 Aug 2023	Financial Statement Support	Meeting to discuss certain adjustments related to tax provision EY Attendees: A. Steger, J. Hill, K. Sun, S. Riley	0.5	\$850.00	\$425.00
Holiday, Lindsay R.	Executive Director	09 Aug 2023	Financial statement support	Review of accounting treatment for intercompany debt extinguishment under Accounting Standards Codification (ASC) 852.	0.5	\$850.00	\$425.00
Horn,David	Executive Director	09 Aug 2023	Financial Statement Support	Discuss the Pro Filer tool for pro forma financial statements EY Attendees: Y. Toh, R. Lindeman, D. Horn, B. Suarez, B. Eo	0.6	\$850.00	\$510.00
Horn,David	Executive Director	09 Aug 2023	Financial Statement Support	Review of Celsius Form 10 discussion document / client requests / questions.	0.5	\$850.00	\$425.00
Quinn, Michael J.	Executive Director	09 Aug 2023	Financial statement support	Executive review of Loan Payable and Investment Workbook - FY2021.xlsx	0.8	\$850.00	\$680.00
Quinn, Michael J.	Executive Director	09 Aug 2023	Financial statement support	Executive review of Digital Assets Revenue_Impairment_RGL FY22.xlsx	0.5	\$850.00	\$425.00
Quinn, Michael J.	Executive Director	09 Aug 2023	Financial statement support	Executive review of Digital Assets Revenue_Impairment_RGL FY22.xlsx	0.5	\$850.00	\$425.00
Steger,Adam	Senior Manager	09 Aug 2023	Financial Statement Support	Meeting to discuss certain adjustments related to tax provision EY Attendees: A. Steger, J. Hill, K. Sun, S. Riley	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	09 Aug 2023	Financial Statement Support	Meeting to discuss certain adjustments related to tax provision EY Attendees: A. Steger, J. Hill, K. Sun, S. Riley	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	09 Aug 2023	Financial Statement Support	Meeting to discuss ASC 852 accounting implications. EY Attendees: K. Sun, S. Zaman, S. Riley, S. Deravin. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	09 Aug 2023	Financial Statement Support	Meeting to discuss accounting treatment for debt extinguishment EY Attendees: K. Sun, S. Riley, S. Deravin	0.8	\$695.00	\$556.00
Simpson,Rhett	Senior	09 Aug 2023	Financial statement support	Researching necessary disclosures for disclosure of concentration and cryptocurrency risks	1.1	\$450.00	\$495.00
Toh, Yvonne	Manager	09 Aug 2023	Financial Statement Support	Discuss the Pro Filer tool for pro forma financial statements EY Attendees: Y. Toh, R. Lindeman, D. Horn, B. Suarez, B. Eo	0.6	\$595.00	\$357.00
Zaman,Sabina	Partner/Principal	09 Aug 2023	Financial Statement Support	Meeting to discuss Accounting Standards Codification (ASC) 852 accounting implications. EY Attendees: K. Sun, S. Zaman, S. Riley, S. Deravin. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.5	\$850.00	\$425.00
Zimmer,Kristin	Manager	09 Aug 2023	Financial Statement Support	Addressed review comments in footnote	1.1	\$595.00	\$654.50
Zimmer,Kristin	Manager	09 Aug 2023	Financial Statement Support	Prepare Argo profit sharing workbook	1.2	\$595.00	\$714.00
Zimmer,Kristin	Manager	09 Aug 2023	Financial Statement Support	Review financial statements comments	1.4	\$595.00	\$833.00
Zimmer,Kristin	Manager	09 Aug 2023	Financial Statement Support	Discuss argo revenue. EY Attendees: S. Bhatti, K. Zimmer.	0.3	\$595.00	\$178.50
Lindeman,Ryan	Senior	09 Aug 2023	Financial Statement Support	Discuss the Pro Filer tool for pro forma financial statements EY Attendees: Y. Toh, R. Lindeman, D. Horn, B. Suarez, B. Eo	0.6	\$450.00	\$270.00
Riley,Sean	Senior Manager	09 Aug 2023	Financial Statement Support	Meeting to discuss Accounting Standards Codification (ASC) 852 accounting implications. EY Attendees: K. Sun, S. Zaman, S. Riley, S. Deravin. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	09 Aug 2023	Financial Statement Support	Meeting to discuss certain adjustments related to tax provision EY Attendees: A. Steger, J. Hill, K. Sun, S. Riley	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	09 Aug 2023	Financial Statement Support	Meeting to discuss accounting treatment for debt extinguishment EY Attendees: K. Sun, S. Riley, S. Deravin	0.8	\$695.00	\$556.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Deravin, Susan	Senior Manager	09 Aug 2023	Financial statement support	Meeting to discuss accounting treatment for debt extinguishment EY Attendees: K. Sun, S. Riley, S. Deravin	0.8	\$695.00	\$556.00
Deravin, Susan	Senior Manager	09 Aug 2023	Financial statement support	Meeting to discuss Accounting Standards Codification (ASC) 852 accounting implications. EY Attendees: K. Sun, S. Zaman, S. Riley, S. Deravin. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.5	\$695.00	\$347.50
Bhatti, Sobia	Senior	10 Aug 2023	Financial statement support	Updating Chapter 11 footnote based on comments from team	0.9	\$450.00	\$405.00
Bhatti, Sobia	Senior	10 Aug 2023	Financial statement support	Draft Power Purchase Agreement (PPA) for Garden City Work	1.3	\$450.00	\$585.00
Bhatti, Sobia	Senior	10 Aug 2023	Financial statement support	Prepare and analyze data to include in Derivatives footnote	3.3	\$450.00	\$1,485.00
Bhatti, Sobia	Senior	10 Aug 2023	Financial statement support	Prepare Questions on Derivatives	0.4	\$450.00	\$180.00
Bhatti, Sobia	Senior	10 Aug 2023	Financial statement support	Power Purchase Agreement (PPA)for Derivatives footnote	0.9	\$450.00	\$405.00
Eo, Brian Y	Manager	10 Aug 2023	Financial Statement Support	Meeting to discuss status of financial statements EY Attendees: R. Gust, K. Zimmer, B. Eo, K. Sun	0.5	\$595.00	\$297.50
Eo, Brian Y	Manager	10 Aug 2023	Financial statement support	Review peer financials related to reorganization footnote	0.4	\$595.00	\$238.00
Eo, Brian Y	Manager	10 Aug 2023	Financial statement support	Update Chapter 11 Filing footnote disclosure	2.4	\$595.00	\$1,428.00
Eo, Brian Y	Manager	10 Aug 2023	Financial statement support	Update Letter Agreement footnote disclosure	1.8	\$595.00	\$1,071.00
Gust, Ryan A.	Manager	10 Aug 2023	Financial Statement Support	Meeting to discuss adjusted journal entry queries with Celsius. EY Attendees: A. Gray, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), T. Walsh (Celsius)	0.4	\$595.00	\$238.00
Gust, Ryan A.	Manager	10 Aug 2023	Financial Statement Support	Meeting to discuss status of financial statements EY Attendees: R. Gust, K. Zimmer, B. Eo, K. Sun	0.5	\$595.00	\$297.50
Sun, Kaiyang	Senior Manager	10 Aug 2023	Financial Statement Support	Meeting to discuss status of financial statements EY Attendees: R. Gust, K. Zimmer, B. Eo, K. Sun	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	10 Aug 2023	Financial Statement Support	Reviewed the updated organization footnote and provided comments	3.2	\$695.00	\$2,224.00
Sun, Kaiyang	Senior Manager	10 Aug 2023	Financial Statement Support	Reviewed the updated BTC loan derivatives footnote	2.7	\$695.00	\$1,876.50
Sun, Kaiyang	Senior Manager	10 Aug 2023	Financial Statement Support	Reviewed the updated BTC loan related party transaction footnote	3.1	\$695.00	\$2,154.50
Sun, Kaiyang	Senior Manager	10 Aug 2023	Financial Statement Support	Reviewed the updated intercompany loan footnote and provided comments	3.3	\$695.00	\$2,293.50
Simpson,Rhett	Senior	10 Aug 2023	Financial statement support	Researching lawsuit and event for the Contingencies footnote in the 2022 financial statements	2.3	\$450.00	\$1,035.00
Simpson,Rhett	Senior	10 Aug 2023	Financial statement support	Incorporating comments on the Contingencies footnote from Celsius's lawyers	2.2	\$450.00	\$990.00
Simpson,Rhett	Senior	10 Aug 2023	Financial statement support	Comparing the Significant accounting policies language against peers and Celsius's previous set of financials	2.5	\$450.00	\$1,125.00
Zimmer,Kristin	Manager	10 Aug 2023	Financial Statement Support	Review commitments and contingencies footnote support	1.2	\$595.00	\$714.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zimmer,Kristin	Manager	10 Aug 2023	Financial Statement Support	Populated numbers in cryptocurrency footnote	1.1	\$595.00	\$654.50
Zimmer,Kristin	Manager	10 Aug 2023	Financial Statement Support	Statement of Cash Flows (SCF)and 2021 adjustment open items	1.2	\$595.00	\$714.00
Zimmer,Kristin	Manager	10 Aug 2023	Financial Statement Support	Meeting to discuss status of financial statements EY Attendees: R. Gust, K. Zimmer, B. Eo, K. Sun	0.5	\$595.00	\$297.50
Gray, Amaya	Staff	10 Aug 2023	Financial Statement Support	Meeting to discuss adjusted journal entry queries with Celsius. EY Attendees: A. Gray, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), T. Walsh (Celsius)	0.4	\$295.00	\$118.00
Lindeman,Ryan	Senior	10 Aug 2023	Financial Statement Support	Reviewing the pro forma financial statements tool with Y. Toh	0.5	\$450.00	\$225.00
Riley,Sean	Senior Manager	10 Aug 2023	Financial Statement Support	Meeting to discuss adjusted journal entry queries with Celsius. EY Attendees: A. Gray, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), T. Walsh (Celsius)	0.4	\$695.00	\$278.00
Bhatti, Sobia	Senior	11 Aug 2023	Financial statement support	Continue to prepare and analyze data to include in Derivatives footnote	3.9	\$450.00	\$1,755.00
Bhatti, Sobia	Senior	11 Aug 2023	Financial statement support	Drafted footnote 10 Derivative Rebel/ Stiles agreements	3.1	\$450.00	\$1,395.00
Suarez,Ben R.	Senior Manager	11 Aug 2023	Financial statement support	Discussing the pro filer tool for Pro Forma financials EY Attendees: R. Lindeman, Y. Toh, B. Suarez	1.1	\$695.00	\$764.50
Suarez,Ben R.	Senior Manager	11 Aug 2023	Financial statement support	Meeting to discuss Intercompany Debt Settlement and Pro Forma adjustments EY Attendees: D. Horn, K. Sun, S. Riley, S. Deravin, B. Suarez	0.5	\$695.00	\$347.50
Dishman,Carly	Manager	11 Aug 2023	Financial statement support	Revised lease footnote based on comments received	1.3	\$595.00	\$773.50
Eo, Brian Y	Manager	11 Aug 2023	Financial statement support	Update Advance Payments footnote disclosure	3.5	\$595.00	\$2,082.50
Eo, Brian Y	Manager	11 Aug 2023	Financial statement support	Review relevant supports for power purchase agreement	2.1	\$595.00	\$1,249.50
Eo, Brian Y	Manager	11 Aug 2023	Financial statement support	Review Purchase Power Agreement footnote disclosure	2.6	\$595.00	\$1,547.00
Hayes, Taylor	Manager	11 Aug 2023	Financial Statement Support	Review of Power Purchase Agreement (PPA)Derivative footnote	1.3	\$595.00	\$773.50
Hayes, Taylor	Manager	11 Aug 2023	Financial Statement Support	Review of Bitcoin (BTC) option footnote within the financial statements	1.5	\$595.00	\$892.50
Horn,David	Executive Director	11 Aug 2023	Financial statement support	Meeting to discuss Intercompany Debt Settlement and Pro Forma adjustments EY Attendees: D. Horn, K. Sun, S. Riley, S. Deravin, B. Suarez	0.5	\$850.00	\$425.00
Sun, Kaiyang	Senior Manager	11 Aug 2023	Financial Statement Support	Meeting to discuss Intercompany Debt Settlement and Pro Forma adjustments EY Attendees: D. Horn, K. Sun, S. Riley, S. Deravin, B. Suarez	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	11 Aug 2023	Financial Statement Support	Reviewed U.S. Dollar Coin (USDC) / U.S. Dollar Tether (USDT) disclosure requirements	1.2	\$695.00	\$834.00
Sun, Kaiyang	Senior Manager	11 Aug 2023	Financial Statement Support	Reviewed the updated liquidity footnote	2.9	\$695.00	\$2,015.50
Toh, Yvonne	Manager	11 Aug 2023	Financial Statement Support	Discussing the pro filer tool for Pro Forma financials EY Attendees: R. Lindeman, Y. Toh, B. Suarez	1.1	\$595.00	\$654.50
Zimmer,Kristin	Manager	11 Aug 2023	Financial Statement Support	Review Generally Accepted Accounting Principles Checklist balance sheet	2.1	\$595.00	\$1,249.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zimmer,Kristin	Manager	11 Aug 2023	Financial Statement Support	Review Argo profit sharing workbook	2.4	\$595.00	\$1,428.00
Zimmer,Kristin	Manager	11 Aug 2023	Financial Statement Support	Prepared updated Trial balance (TB)for 2022	1.6	\$595.00	\$952.00
Zimmer,Kristin	Manager	11 Aug 2023	Financial Statement Support	Prepared analysis and narratives to support footnote 9 (Prepaid expenses and other receivables)	1.3	\$595.00	\$773.50
Lindeman,Ryan	Senior	11 Aug 2023	Financial Statement Support	Discussing the pro filer tool for Pro Forma financials EY Attendees: R. Lindeman, Y. Toh, B. Suarez	1.1	\$450.00	\$495.00
Lindeman,Ryan	Senior	11 Aug 2023	Financial Statement Support	Tying AJEs to workbooks/updated Trial balance to ensure proper financial statement numbers	2.1	\$450.00	\$945.00
Riley,Sean	Senior Manager	11 Aug 2023	Financial Statement Support	Meeting to discuss Intercompany Debt Settlement and Pro Forma adjustments EY Attendees: D. Horn, K. Sun, S. Riley, S. Deravin, B. Suarez	0.5	\$695.00	\$347.50
Deravin, Susan	Senior Manager	11 Aug 2023	Financial statement support	Meeting to discuss Intercompany Debt Settlement and Pro Forma adjustments EY Attendees: D. Horn, K. Sun, S. Riley, S. Deravin, B. Suarez	0.5	\$695.00	\$347.50
Eo, Brian Y	Manager	12 Aug 2023	Financial statement support	Update derivative footnote disclosure	2.2	\$595.00	\$1,309.00
Eo, Brian Y	Manager	12 Aug 2023	Financial statement support	Review advance payments footnote disclosure	0.6	\$595.00	\$357.00
Lindeman,Ryan	Senior	12 Aug 2023	Financial Statement Support	Tying out 2022 Trial balance to our workbooks	1.8	\$450.00	\$810.00
Sun, Kaiyang	Senior Manager	13 Aug 2023	Financial Statement Support	Reviewed the 12/31/2022 Organization footnote disclosures	2.4	\$695.00	\$1,668.00
Sun, Kaiyang	Senior Manager	13 Aug 2023	Financial Statement Support	Reviewed the 12/31/2022 liquidity and going concern footnote disclosures	2.3	\$695.00	\$1,598.50
Lindeman,Ryan	Senior	13 Aug 2023	Financial Statement Support	Tying out 2022 Trial balance to our workbooks	1.7	\$450.00	\$765.00
Zaman,Sabina	Partner/Principal	13 Aug 2023	Financial statement support	Executive review of the 12/31/2022 Organization footnote disclosures	1.2	\$850.00	\$1,020.00
Zaman,Sabina	Partner/Principal	13 Aug 2023	Financial statement support	Executive review of the 12/31/2022 liquidity and going concern footnote disclosures	1.3	\$850.00	\$1,105.00
Zaman,Sabina	Partner/Principal	13 Aug 2023	Financial statement support	Executive review of the 12/31/2022 chapter 11 footnote disclosures	1.0	\$850.00	\$850.00
Bhatti, Sobia	Senior	14 Aug 2023	Financial statement support	Prepaid Expense Audit Support	3.9	\$450.00	\$1,755.00
Bhatti, Sobia	Senior	14 Aug 2023	Financial statement support	Property, Plant, and Equipment (PPE) footnote clean up on data	0.4	\$450.00	\$180.00
Bhatti, Sobia	Senior	14 Aug 2023	Financial Statement Support	Discuss financial statements work for the week and answer questions EY Attendees: S. Bhatti, K. Zimmer	0.2	\$450.00	\$90.00
Bhatti, Sobia	Senior	14 Aug 2023	Financial Statement Support	Property, Plant, and Equipment (PPE) footnote discussion EY Attendees: S. Bhatti, R. Gust	0.1	\$450.00	\$45.00
Dishman,Carly	Manager	14 Aug 2023	Financial Statement Support	Research on industry standard financial statement presentation for terminated leases (pt.1)	1.6	\$595.00	\$952.00
Eo, Brian Y	Manager	14 Aug 2023	Financial statement support	Analyze the second power purchase agreement	2.9	\$595.00	\$1,725.50
Eo, Brian Y	Manager	14 Aug 2023	Financial statement support	Review latest disclosure statement in regards to contingencies	1.7	\$595.00	\$1,011.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Eo, Brian Y	Manager	14 Aug 2023	Financial statement support	Review peer financials related to contingency footnote	0.8	\$595.00	\$476.00
Eo, Brian Y	Manager	14 Aug 2023	Financial statement support	Review commitments and contingencies footnote disclosure	3.2	\$595.00	\$1,904.00
Gust, Ryan A.	Senior	14 Aug 2023	Financial statement support	Review Property, Plant, and Equipment (PPE) footnote support and footnote	0.6	\$450.00	\$270.00
Gust, Ryan A.	Senior	14 Aug 2023	Financial Statement Support	Property, Plant, and Equipment (PPE) footnote discussion EY Attendees: S. Bhatti, R. Gust	0.1	\$450.00	\$45.00
Suarez,Ben R.	Senior Manager	14 Aug 2023	Financial Statement Support	Continuing to discuss the tools for pro forma financial statements EY Attendees: R. Lindeman, Y. Toh, B. Suarez	0.6	\$695.00	\$417.00
Sun, Kaiyang	Senior Manager	14 Aug 2023	Financial Statement Support	Review the 12/31/2022 chapter 11 footnote disclosures	2.2	\$695.00	\$1,529.00
Sun, Kaiyang	Senior Manager	14 Aug 2023	Financial Statement Support	Update subsequent events and related supports	2.2	\$695.00	\$1,529.00
Sun, Kaiyang	Senior Manager	14 Aug 2023	Financial Statement Support	Reviewed the 12/31/2022 chapter 11 footnote disclosures	2.2	\$695.00	\$1,529.00
Sun, Kaiyang	Senior Manager	14 Aug 2023	Financial Statement Support	Reviewed and updated commitments footnote disclosures and related supports	3.5	\$695.00	\$2,432.50
Sun, Kaiyang	Senior Manager	14 Aug 2023	Financial Statement Support	Reviewed and updated Subsequent Events and related supports	3.6	\$695.00	\$2,502.00
Sun, Kaiyang	Senior Manager	14 Aug 2023	Financial Statement Support	Meeting to discuss commentary on the Contingencies and Subsequent Events to be included in the 2022 financial statements. EY Attendees: K. Zimmer, R. Simpson, K. Sun	0.6	\$695.00	\$417.00
Simpson,Rhett	Senior	14 Aug 2023	Financial Statement Support	Meeting to discuss commentary on the Contingencies and Subbalance sheet events to be included in the 2022 financial statements. EY Attendees: K. Zimmer, R. Simpson, K. Sun	0.6	\$450.00	\$270.00
Simpson,Rhett	Senior	14 Aug 2023	Financial Statement Support	Researching necessary disclosures for disclosure of commitments	1.1	\$450.00	\$495.00
Toh, Yvonne	Manager	14 Aug 2023	Financial Statement Support	Continuing to discuss the tools for pro forma financial statements EY Attendees: R. Lindeman, Y. Toh, B. Suarez	0.6	\$595.00	\$357.00
Zimmer,Kristin	Manager	14 Aug 2023	Financial Statement Support	Review comments on footnote 15 and footnote 16	1.1	\$595.00	\$654.50
Zimmer,Kristin	Manager	14 Aug 2023	Financial Statement Support	Review Trial balance (TB)tie out	1.6	\$595.00	\$952.00
Zimmer,Kristin	Manager	14 Aug 2023	Financial Statement Support	Discussion on preparing the supporting workbook for the prepaid expense support for 2021 EY Attendees: K. Zimmer, S. Bhatti	0.9	\$595.00	\$535.50
Zimmer,Kristin	Manager	14 Aug 2023	Financial Statement Support	Discuss financial statements work for the week and answer questions EY Attendees: S. Bhatti, K. Zimmer	0.2	\$595.00	\$119.00
Zimmer,Kristin	Manager	14 Aug 2023	Financial Statement Support	Meeting to discuss commentary on the Contingencies and Subbalance sheet events to be included in the 2022 financial statements. EY Attendees: K. Zimmer, R. Simpson, K. Sun	0.6	\$595.00	\$357.00
Lipschutz,Jordan	Manager	14 Aug 2023	Financial Statement Support	Secondary review of financials throughout the Celsius engagement EY Attendees: A. Gray, J. Lipschutz	1.2	\$595.00	\$714.00
Lipschutz,Jordan	Manager	14 Aug 2023	Financial Statement Support	Meeting to work through financials and budget prior to presenting to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley	1.0	\$595.00	\$595.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lipschutz,Jordan	Manager	14 Aug 2023	Financial statement support	Preparing financial analysis for financials report shared with Celsius	3.8	\$595.00	\$2,261.00
Lipschutz,Jordan	Manager	14 Aug 2023	Financial statement support	Email correspondence with J. Block (Celsius) regarding financials report	0.2	\$595.00	\$119.00
Lipschutz,Jordan	Manager	14 Aug 2023	Financial statement support	Update financials analysis for Celsius based on feedback from J. Block (Celsius)	1.8	\$595.00	\$1,071.00
Gray, Amaya	Staff	14 Aug 2023	Financial statement support	Meeting to work through financials and budget prior to presenting to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley	1.0	\$295.00	\$295.00
Gray, Amaya	Staff	14 Aug 2023	Financial Statement Support	Secondary review of financials throughout the Celsius engagement EY Attendees: A. Gray, J. Lipschutz	1.2	\$295.00	\$354.00
Lindeman,Ryan	Senior	14 Aug 2023	Financial Statement Support	Tying out 2021 Trial balance to our workbooks	3.1	\$450.00	\$1,395.00
Lindeman,Ryan	Senior	14 Aug 2023	Financial Statement Support	Continuing to discuss the tools for pro forma financial statements EY Attendees: R. Lindeman, Y. Toh, B. Suarez	0.6	\$450.00	\$270.00
Riley,Sean	Senior Manager	14 Aug 2023	Financial Statement Support	Meeting to work through financials and budget prior to presenting to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley	1.0	\$695.00	\$695.00
Bhatti, Sobia	Senior	14 Aug 2023	Financial statement support	Discussion on preparing the supporting workbook for the prepaid expense support for 2021 EY Attendees: K. Zimmer, S. Bhatti	0.9	\$450.00	\$405.00
Zaman,Sabina	Partner/Principal	14 Aug 2023	Financial statement support	Executive review of the 12/31/2022 chapter 11 footnote disclosures	1.0	\$850.00	\$850.00
Zaman,Sabina	Partner/Principal	14 Aug 2023	Financial statement support	Executive review of and updated commitments footnote disclosure and related supports	2.2	\$850.00	\$1,870.00
Zaman,Sabina	Partner/Principal	14 Aug 2023	Financial statement support	Executive review of and updated Subsequent Events and related supports	2.4	\$850.00	\$2,040.00
Dishman,Carly	Manager	15 Aug 2023	Financial Statement Support	Research on industry standard financial statement presentation for terminated leases (pt.2)	1.3	\$595.00	\$773.50
Dishman,Carly	Manager	15 Aug 2023	Financial Statement Support	Revise leases disclosures to include inception to date commentary on lease population (pt 1)	2.5	\$595.00	\$1,487.50
Eo, Brian Y	Manager	15 Aug 2023	Financial Statement Support	Discuss open items in the footnote disclosures of the financial statements EY Attendees: K. Sun, K. Zimmer, B. Eo	0.3	\$595.00	\$178.50
Eo, Brian Y	Manager	15 Aug 2023	Financial statement support	Update advance payments footnote disclosure based on the latest information	0.5	\$595.00	\$297.50
Eo, Brian Y	Manager	15 Aug 2023	Financial statement support	Review/update commitments and contingencies footnote disclosure	1.8	\$595.00	\$1,071.00
Eo, Brian Y	Manager	15 Aug 2023	Financial statement support	Other payable and receivable to related party footnote disclosure	2.5	\$595.00	\$1,487.50
Eo, Brian Y	Manager	15 Aug 2023	Financial statement support	Updated related party footnote disclosure based on facts provided by management	1.1	\$595.00	\$654.50
Eo, Brian Y	Manager	15 Aug 2023	Financial Statement Support	Working session to clean financial statements comments EY Attendees: B. Eo, J. Chen, K. Sun, K. Zimmer, R. Gust, S. Riley	1.0	\$595.00	\$595.00
Gust, Ryan A.	Manager	15 Aug 2023	Financial Statement Support	Working session to clean financial statements comments EY Attendees: B. Eo, J. Chen, K. Sun, K. Zimmer, R. Gust, S. Riley	1.0	\$595.00	\$595.00
Sun, Kaiyang	Senior Manager	15 Aug 2023	Financial Statement Support	Reviewed the cash flow statements for 2021	1.3	\$695.00	\$903.50
Sun, Kaiyang	Senior Manager	15 Aug 2023	Financial Statement Support	Updated the cash flow statements for 2021	0.9	\$695.00	\$625.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun, Kaiyang	Senior Manager	15 Aug 2023	Financial Statement Support	Communicated and assigned financial statements related tasks for team members	2.3	\$695.00	\$1,598.50
Sun, Kaiyang	Senior Manager	15 Aug 2023	Financial Statement Support	Provided feedback and comments on BTC loan disclosures	2.3	\$695.00	\$1,598.50
Sun, Kaiyang	Senior Manager	15 Aug 2023	Financial Statement Support	Discuss open items in the footnote disclosures of the financial statements EY Attendees: K. Sun, K. Zimmer, B. Eo	0.3	\$695.00	\$208.50
Simpson,Rhett	Senior	15 Aug 2023	Financial Statement Support	Updating language for the disclosure of subbalance sheetevents.	2.3	\$450.00	\$1,035.00
Sun, Kaiyang	Senior Manager	15 Aug 2023	Financial Statement Support	Working session to clean financial statements comments EY Attendees: B. Eo, J. Chen, K. Sun, K. Zimmer, R. Gust, S. Riley	1.0	\$695.00	\$695.00
Zimmer,Kristin	Manager	15 Aug 2023	Financial Statement Support	Review commitments and contingencies footnote support	1.1	\$595.00	\$654.50
Zimmer,Kristin	Manager	15 Aug 2023	Financial Statement Support	Compiled open items listing for footnote completion	0.3	\$595.00	\$178.50
Zimmer,Kristin	Manager	15 Aug 2023	Financial Statement Support	Researched restatement requirements	0.8	\$595.00	\$476.00
Zimmer,Kristin	Manager	15 Aug 2023	Financial Statement Support	Prepared disclosure for USDC and Tether (USDT)	0.9	\$595.00	\$535.50
Zimmer,Kristin	Manager	15 Aug 2023	Financial Statement Support	Discuss open items in the footnote disclosures of the financial statements EY Attendees: K. Sun, K. Zimmer, B. Eo	0.3	\$595.00	\$178.50
Zimmer,Kristin	Manager	15 Aug 2023	Financial Statement Support	Working session to clean financial statements comments EY Attendees: B. Eo, J. Chen, K. Sun, K. Zimmer, R. Gust, S. Riley	1.0	\$595.00	\$595.00
Lipschutz,Jordan	Manager	15 Aug 2023	Financial statement support	Prepare list of open items for Celsius regarding financial statement line items	2.1	\$595.00	\$1,249.50
Lipschutz,Jordan	Manager	15 Aug 2023	Financial statement support	Email correspondence with J. Fan (Celsius) regarding open financial statement line items	0.2	\$595.00	\$119.00
Lipschutz,Jordan	Manager	15 Aug 2023	Financial statement support	Coordinate with workstream leads to consolidate updates to share with Celsius	2.4	\$595.00	\$1,428.00
Chen,Justin	Senior	15 Aug 2023	Financial Statement Support	Working session to clean financial statements comments EY Attendees: B. Eo, J. Chen, K. Sun, K. Zimmer, R. Gust, S. Riley	1.0	\$450.00	\$450.00
Chen,Justin	Senior	15 Aug 2023	Financial statement support	Derivates Footnote Creation, creating footnote within Word financial statement and populating tables with numbers.	3.7	\$450.00	\$1,665.00
Lindeman,Ryan	Senior	15 Aug 2023	Financial Statement Support	Amend financial statements workbook	2.5	\$450.00	\$1,125.00
Riley,Sean	Senior Manager	15 Aug 2023	Financial Statement Support	Working session to clean financial statements comments EY Attendees: B. Eo, J. Chen, K. Sun, K. Zimmer, R. Gust, S. Riley	1.0	\$695.00	\$695.00
Riley,Sean	Senior Manager	15 Aug 2023	Financial Statement Support	Review of 2021 / 2022 financial statement disclosures, specifically: loans and related parties.	2.3	\$695.00	\$1,598.50
Riley,Sean	Senior Manager	15 Aug 2023	Financial Statement Support	Review of 2021 / 2022 financial statement disclosures, specifically: revenue recognition and derivatives.	0.7	\$695.00	\$486.50
Barda,Eli	Partner/Principal	15 Aug 2023	Financial statement support	Meeting to prepare internal for RSM meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: A.Mhana, A.Shimoni, E.Barda, I.Gotlieb	1.1	\$850.00	\$935.00
Gotlieb,Itai	Partner/Principal	15 Aug 2023	Financial statement support	Meeting to prepare internal for RSM meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: A.Mhana, A.Shimoni, E.Barda, I.Gotlieb	1.1	\$850.00	\$935.00
Shimoni,Avri	Senior Manager	15 Aug 2023	Financial statement support	Meeting to prepare internal for RSM meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: A.Mhana, A.Shimoni, E.Barda, I.Gotlieb	1.1	\$695.00	\$764.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Bhatti, Sobia	Senior	16 Aug 2023	Financial statement support	Updating a table in the significant accounts portion of the Word financials related to Plant, Property, and Equipment (PPE)	0.1	\$450.00	\$45.00
Bhatti, Sobia	Senior	16 Aug 2023	Financial statement support	Drafted footnote 5 Concentrations update / tie out	1.3	\$450.00	\$585.00
Bhatti, Sobia	Senior	16 Aug 2023	Financial statement support	Drafted footnote 6 update table	0.2	\$450.00	\$90.00
Bhatti, Sobia	Senior	16 Aug 2023	Financial statement support	Update Miners Data	0.3	\$450.00	\$135.00
Bhatti, Sobia	Senior	16 Aug 2023	Financial statement support	Updated Crypto currency footnote with Argo share	0.4	\$450.00	\$180.00
Bhatti, Sobia	Senior	16 Aug 2023	Financial statement support	Checking footnotes to the financial statements	1.9	\$450.00	\$855.00
Bhatti, Sobia	Senior	16 Aug 2023	Financial statement support	Prepaid Expense Audit Support and the 75k write off	2.1	\$450.00	\$945.00
Bhatti, Sobia	Senior	16 Aug 2023	Financial statement support	Footnote 3 chapter 11 check	0.3	\$450.00	\$135.00
Bhatti, Sobia	Senior	16 Aug 2023	Financial Statement Support	Discussing financial statements footnotes that need to have adjustments EY Attendees: S. Bhatti, K. Zimmer	0.4	\$450.00	\$180.00
Bhatti, Sobia	Senior	16 Aug 2023	Financial Statement Support	Discussion regarding the financial statement Excel and Clean up EY Attendees: J. Chen, S. Bhatti	0.8	\$450.00	\$360.00
Dishman,Carly	Manager	16 Aug 2023	Financial Statement Support	Discussed footnote review comments EY Attendees: C. Dishman, K. Sun, K. Zimmer, S. Riley, T. Hayes	0.8	\$595.00	\$476.00
Dishman,Carly	Manager	16 Aug 2023	Financial Statement Support	Revise leases disclosures to include inception to date commentary on lease population (pt 2)	1.0	\$595.00	\$595.00
Eo, Brian Y	Manager	16 Aug 2023	Financial statement support	Update derivative footnote disclosure - Bitcoin put and call options	3.8	\$595.00	\$2,261.00
Eo, Brian Y	Manager	16 Aug 2023	Financial statement support	Update interest expense footnote disclosure	2.3	\$595.00	\$1,368.50
Hayes, Taylor	Manager	16 Aug 2023	Financial Statement Support	Discussed footnote review comments EY Attendees: C. Dishman, K. Sun, K. Zimmer, S. Riley, T. Hayes	0.8	\$595.00	\$476.00
Steger,Adam	Senior Manager	16 Aug 2023	Financial Statement Support	Discussed financial statements tax disclosure review comments EY Attendees: K. Sun, K. Zimmer, A. Steger, S. Riley	0.5	\$695.00	\$347.50
Simpson,Rhett	Senior	16 Aug 2023	Financial Statement Support	Tying out the purchase commitments disclosed in the financial statements	1.2	\$450.00	\$540.00
Simpson,Rhett	Senior	16 Aug 2023	Financial Statement Support	Tying out the amount of deposits held by Celsius at Signature bank	2.3	\$450.00	\$1,035.00
Simpson,Rhett	Senior	16 Aug 2023	Financial Statement Support	Tying out the cases reviewed when disclosing contingencies and subbalance sheet events	2.9	\$450.00	\$1,305.00
Sun, Kaiyang	Senior Manager	16 Aug 2023	Financial Statement Support	Drafted the BTC loan adjusting journal entries for internal discussions	2.6	\$695.00	\$1,807.00
Sun, Kaiyang	Senior Manager	16 Aug 2023	Financial Statement Support	Amend internal comments for financial statements disclosures	3.4	\$695.00	\$2,363.00
Sun, Kaiyang	Senior Manager	16 Aug 2023	Financial Statement Support	Discussed financial statements tax disclosure review comments EY Attendees: K. Sun, K. Zimmer, A. Steger, S. Riley	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	16 Aug 2023	Financial Statement Support	Discussed footnote review comments EY Attendees: C. Dishman, K. Sun, K. Zimmer, S. Riley, T. Hayes	0.8	\$695.00	\$556.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zimmer,Kristin	Manager	16 Aug 2023	Financial Statement Support	Review fair value measurements footnote	1.1	\$595.00	\$654.50
Zimmer,Kristin	Manager	16 Aug 2023	Financial Statement Support	Updated Argo pricing	1.2	\$595.00	\$714.00
Zimmer,Kristin	Manager	16 Aug 2023	Financial Statement Support	Discussed financial statements tax disclosure review comments EY Attendees: K. Sun, K. Zimmer, A. Steger, S. Riley	0.5	\$595.00	\$297.50
Zimmer,Kristin	Manager	16 Aug 2023	Financial Statement Support	Discussed footnote review comments EY Attendees: C. Dishman, K. Sun, K. Zimmer, S. Riley, T. Hayes	0.8	\$595.00	\$476.00
Zimmer,Kristin	Manager	16 Aug 2023	Financial Statement Support	Discussing financial statements footnotes that need to have adjustments EY Attendees: S. Bhatti, K. Zimmer	0.4	\$595.00	\$238.00
Chen,Justin	Senior	16 Aug 2023	Financial Statement Support	Discussion regarding the financial statement Excel and Clean up EY Attendees: J. Chen, S. Bhatti	0.8	\$450.00	\$360.00
Chen,Justin	Senior	16 Aug 2023	Financial statement support	Updated and cleaned up documentation	3.9	\$450.00	\$1,755.00
Chen,Justin	Senior	16 Aug 2023	Financial statement support	Report of new financial statement cleaned up documentation	2.0	\$450.00	\$900.00
Chen,Justin	Senior	16 Aug 2023	Financial statement support	Communication with various team members on status of footnote	1.0	\$450.00	\$450.00
Lindeman,Ryan	Senior	16 Aug 2023	Financial Statement Support	Tying out 2021 Trial balance and financial statement footnotes to our workbooks	2.8	\$450.00	\$1,260.00
Riley,Sean	Senior Manager	16 Aug 2023	Financial Statement Support	Discussed footnote review comments EY Attendees: C. Dishman, K. Sun, K. Zimmer, S. Riley, T. Hayes	0.8	\$695.00	\$556.00
Riley,Sean	Senior Manager	16 Aug 2023	Financial Statement Support	Discussed financial statements tax disclosure review comments EY Attendees: K. Sun, K. Zimmer, A. Steger, S. Riley	0.5	\$695.00	\$347.50
Zaman,Sabina	Partner/Principal	16 Aug 2023	Financial statement support	Executive review of derivatives footnote disclosures	1.6	\$850.00	\$1,360.00
Shimoni,Avri	Senior Manager	16 Aug 2023	Financial statement support	Review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit to response to RSM	2.4	\$695.00	\$1,668.00
Bhatti, Sobia	Senior	17 Aug 2023	Financial statement support	Footnote 5 impairment reference updates	1.3	\$450.00	\$585.00
Bhatti, Sobia	Senior	17 Aug 2023	Financial statement support	Power Purchase Derivative Clean Up	0.4	\$450.00	\$180.00
Bhatti, Sobia	Senior	17 Aug 2023	Financial statement support	Inputting Bitcoin loans and options to Derivatives notes	1.6	\$450.00	\$720.00
Bhatti, Sobia	Senior	17 Aug 2023	Financial statement support	Loan to core scientific support workbook	1.9	\$450.00	\$855.00
Bhatti, Sobia	Senior	17 Aug 2023	Financial statement support	Intercompany other payable to UK support workbook	1.6	\$450.00	\$720.00
Bhatti, Sobia	Senior	17 Aug 2023	Financial statement support	2020 Support workbook support search	0.6	\$450.00	\$270.00
Eo, Brian Y	Manager	17 Aug 2023	Financial statement support	Review Generally Accepted Accounting Principles Checklist - part 1	3.6	\$595.00	\$2,142.00
Eo, Brian Y	Manager	17 Aug 2023	Financial statement support	Review Generally Accepted Accounting Principles Checklist - part 2	3.8	\$595.00	\$2,261.00
Eo, Brian Y	Manager	17 Aug 2023	Financial Statement Support	Discuss approach for drafting derivatives footnote EY Attendees: S. Bhatti, B. Eo	0.2	\$595.00	\$119.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust, Ryan A.	Senior	17 Aug 2023	Financial statement support	Review financial statement work book and draft in word	2.2	\$450.00	\$990.00
Hill,Jeff	Partner/Principal	17 Aug 2023	Financial Statement Support	Meeting to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements with A. Sexton (K&E), L. Koren (Celsius), J. Block (Celsius), D. Mendes (Fahrenheit), B. Rudnick (Fahrenheit), N. Bouchard (Fahrenheit)	0.8	\$850.00	\$680.00
Hill,Jeff	Partner/Principal	17 Aug 2023	Financial Statement Support	Follow up call to discuss allocation of cost to mining.. EY Attendees: J. Hill, S. Zaman. Other Attendees: J. Block (Celsius)	0.5	\$850.00	\$425.00
Simpson,Rhett	Senior	17 Aug 2023	Financial Statement Support	Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the fair value measurements section	3.3	\$450.00	\$1,485.00
Simpson,Rhett	Senior	17 Aug 2023	Financial Statement Support	Providing commentary on the significant accounting policies footnote of the 2022 financial statements	0.5	\$450.00	\$225.00
Simpson,Rhett	Senior	17 Aug 2023	Financial Statement Support	Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the financial instruments section	1.8	\$450.00	\$810.00
Simpson,Rhett	Senior	17 Aug 2023	Financial Statement Support	Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the depreciable assets and depreciation section	2.1	\$450.00	\$945.00
Sun, Kaiyang	Senior Manager	17 Aug 2023	Financial Statement Support	Created open item tracker to track action items for financial statements disclosures	2.4	\$695.00	\$1,668.00
Sun, Kaiyang	Senior Manager	17 Aug 2023	Financial Statement Support	Review financial statement workbook for status updates	2.4	\$695.00	\$1,668.00
Sun, Kaiyang	Senior Manager	17 Aug 2023	Financial Statement Support	Provided comments to team members on the various tabs within the financial statements workbook	3.2	\$695.00	\$2,224.00
Sun, Kaiyang	Senior Manager	17 Aug 2023	Financial Statement Support	Organized action items and questions based on partner feedback	2.8	\$695.00	\$1,946.00
Zimmer,Kristin	Manager	17 Aug 2023	Financial Statement Support	Review prepaid expense workbook	1.2	\$595.00	\$714.00
Zimmer,Kristin	Manager	17 Aug 2023	Financial Statement Support	Review financial statements workbook footnote support	1.1	\$595.00	\$654.50
Zimmer,Kristin	Manager	17 Aug 2023	Financial Statement Support	Review of financial statement footnote support	0.9	\$595.00	\$535.50
Zimmer,Kristin	Manager	17 Aug 2023	Financial Statement Support	Review of financial statements with EY leadership	0.8	\$595.00	\$476.00
Chen,Justin	Senior	17 Aug 2023	Financial statement support	Updating 2022 consolidated financial statement in Excel with revised analysis, footnotes, and disclosures	3.9	\$450.00	\$1,755.00
Chen,Justin	Senior	17 Aug 2023	Financial statement support	Prepare of Statement of Cash Flows (SCF) for 202	3.0	\$450.00	\$1,350.00
Lindeman,Ryan	Senior	17 Aug 2023	Financial Statement Support	Working on accounting disclosure checklist	0.4	\$450.00	\$180.00
Riley,Sean	Senior Manager	17 Aug 2023	Financial Statement Support	Secondary review of annual financial statement support related to intangible assets.	2.1	\$695.00	\$1,459.50
Riley,Sean	Senior Manager	17 Aug 2023	Financial Statement Support	Secondary review of annual financial statement support related to BTC options.	1.2	\$695.00	\$834.00
Riley,Sean	Senior Manager	17 Aug 2023	Financial Statement Support	Secondary review of annual financial support related to loans.	1.7	\$695.00	\$1,181.50
Bhatti, Sobia	Senior	17 Aug 2023	Financial Statement Support	Discuss approach for drafting derivatives footnote EY Attendees: S. Bhatti, B. Eo	0.2	\$450.00	\$90.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zaman,Sabina	Partner/Principal	17 Aug 2023	Financial Statement Support	Follow up call to discuss allocation of cost to mining.. EY Attendees: J. Hill, S. Zaman. Other Attendees: J. Block (Celsius)	0.5	\$850.00	\$425.00
Bhatti, Sobia	Senior	18 Aug 2023	Financial statement support	Prepare Items support requests	0.8	\$450.00	\$360.00
Eo, Brian Y	Manager	18 Aug 2023	Financial statement support	Review Generally Accepted Accounting Principles Checklist - part 3	3.3	\$595.00	\$1,963.50
Eo, Brian Y	Manager	18 Aug 2023	Financial statement support	Generally Accepted Accounting Principles Checklist updates review	1.4	\$595.00	\$833.00
Eo, Brian Y	Manager	18 Aug 2023	Financial statement support	Review footnote disclosures	2.6	\$595.00	\$1,547.00
Gust, Ryan A.	Senior	18 Aug 2023	Financial statement support	Review financial statement work book and draft in word	3.5	\$450.00	\$1,575.00
Simpson,Rhett	Senior	18 Aug 2023	Financial Statement Support	Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the intangible assets section	2.7	\$450.00	\$1,215.00
Simpson,Rhett	Senior	18 Aug 2023	Financial Statement Support	Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the Leases section	3.9	\$450.00	\$1,755.00
Sun, Kaiyang	Senior Manager	18 Aug 2023	Financial Statement Support	Organized internal open questions for the financial statements workbooks	3.2	\$695.00	\$2,224.00
Sun, Kaiyang	Senior Manager	18 Aug 2023	Financial Statement Support	Prepared financial statements draft for client review	2.4	\$695.00	\$1,668.00
Sun, Kaiyang	Senior Manager	18 Aug 2023	Financial Statement Support	Organized initial client feedback and comments on FS draft	2.4	\$695.00	\$1,668.00
Sun, Kaiyang	Senior Manager	18 Aug 2023	Financial Statement Support	Coordinated the action items and assigned to team members based on client feedback	1.8	\$695.00	\$1,251.00
Zimmer,Kristin	Manager	18 Aug 2023	Financial Statement Support	Worked on Statement of Cash Flows (SCF)adjustments for 2021	2.1	\$595.00	\$1,249.50
Zimmer,Kristin	Manager	18 Aug 2023	Financial Statement Support	Live review of financial statements with client	1.2	\$595.00	\$714.00
Zimmer,Kristin	Manager	18 Aug 2023	Financial Statement Support	Review prepaid expense workbook	1.9	\$595.00	\$1,130.50
Zimmer,Kristin	Manager	18 Aug 2023	Financial Statement Support	Review Generally Accepted Accounting Principles checklist prepaid expenses, other receivable disclosures	2.2	\$595.00	\$1,309.00
Zimmer,Kristin	Manager	18 Aug 2023	Financial Statement Support	Prepared timesheet	0.6	\$595.00	\$357.00
Chen,Justin	Senior	18 Aug 2023	Financial statement support	Update Leases workpaper prior to finalization	2.4	\$450.00	\$1,080.00
Chen,Justin	Senior	18 Aug 2023	Financial statement support	Finalize Leases workpaper	0.9	\$450.00	\$405.00
Chen,Justin	Senior	18 Aug 2023	Financial Statement Support	Checking figures from Excel financial statement to Word financial statement for accuracy	1.5	\$450.00	\$675.00
Chen,Justin	Senior	18 Aug 2023	Financial Statement Support	Drafting 2022 Statement of Cash Flows (SCF)	1.8	\$450.00	\$810.00
Bhatti, Sobia	Senior	21 Aug 2023	Financial statement support	Generally Accepted Accounting Principles Checklist New Accounting Pronouncement	3.9	\$450.00	\$1,755.00
Suarez,Ben R.	Senior Manager	21 Aug 2023	Financial statement support	Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin	0.8	\$695.00	\$556.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Eo, Brian Y	Manager	21 Aug 2023	Financial statement support	Update financial statements given there were changes to debt workbook	1.9	\$595.00	\$1,130.50
Eo, Brian Y	Manager	21 Aug 2023	Financial statement support	Generally Accepted Accounting Principles Checklist review	1.7	\$595.00	\$1,011.50
Eo, Brian Y	Manager	21 Aug 2023	Financial statement support	Update financial statements with final BTC loan workpaper	3.7	\$595.00	\$2,201.50
Hayes, Taylor	Manager	21 Aug 2023	Financial Statement Support	Review / update to impairment related footnotes within financial statements (fixed asset)	1.4	\$595.00	\$833.00
Helwing,Dan S.	Partner/Principal	21 Aug 2023	Financial statement support	Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin	0.8	\$850.00	\$680.00
Kim, Sophia J.	Manager	21 Aug 2023	Financial statement support	Review the external status deck of 8/18 ending week with Amaya and update	0.7	\$595.00	\$416.50
Simpson,Rhett	Senior	21 Aug 2023	Financial Statement Support	Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the bankruptcy section	1.7	\$450.00	\$765.00
Sun, Kaiyang	Senior Manager	21 Aug 2023	Financial Statement Support	Review derivatives footnote disclosures	2.8	\$695.00	\$1,946.00
Sun, Kaiyang	Senior Manager	21 Aug 2023	Financial Statement Support	Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin	0.8	\$695.00	\$556.00
Sun, Kaiyang	Senior Manager	21 Aug 2023	Financial Statement Support	Executive review of Loan Payable and Investment Workbook - FY2021.xlsx	2.8	\$695.00	\$1,946.00
Sun, Kaiyang	Senior Manager	21 Aug 2023	Financial Statement Support	Executive review of Digital Assets Revenue_Impairment_RGL FY22.xlsx	3.4	\$695.00	\$2,363.00
Sun, Kaiyang	Senior Manager	21 Aug 2023	Financial Statement Support	Executive review of Digital Assets Revenue_Impairment_RGL FY22.xlsx	2.8	\$695.00	\$1,946.00
Zaman,Sabina	Partner/Principal	21 Aug 2023	Financial Statement Support	Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin	0.8	\$850.00	\$680.00
Zimmer,Kristin	Manager	21 Aug 2023	Financial Statement Support	Review 2021 statement of cash flow supporting documentation	1.2	\$595.00	\$714.00
Zimmer,Kristin	Manager	21 Aug 2023	Financial Statement Support	Addressed financial statement review comments	2.1	\$595.00	\$1,249.50
Zimmer,Kristin	Manager	21 Aug 2023	Financial Statement Support	Review Generally Accepted Accounting Principles checklist derivatives	1.1	\$595.00	\$654.50
Lindeman,Ryan	Senior	21 Aug 2023	Financial statement support	Working on draft of Pro Forma financial statements for Celsius transaction	1.3	\$450.00	\$585.00
Riley,Sean	Senior Manager	21 Aug 2023	Financial Statement Support	Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin	0.8	\$695.00	\$556.00
Horn,David	Executive Director	21 Aug 2023	Financial statement support	Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin	0.8	\$850.00	\$680.00
Zaman,Sabina	Partner/Principal	21 Aug 2023	Financial statement support	Executive review of derivatives footnote disclosures	1.4	\$850.00	\$1,190.00
Zaman,Sabina	Partner/Principal	21 Aug 2023	Financial statement support	Executive review of Construction in Progress (CIP) footnote disclosures	2.2	\$850.00	\$1,870.00
Deravin, Susan	Senior Manager	21 Aug 2023	Financial statement support	Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin	0.8	\$695.00	\$556.00
Deravin, Susan	Senior Manager	21 Aug 2023	Financial statement support	Assess Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements	2.2	\$695.00	\$1,529.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Deravin, Susan	Senior Manager	21 Aug 2023	Financial statement support	Continue to assess Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements	1.8	\$695.00	\$1,251.00
Bhatti, Sobia	Senior	22 Aug 2023	Financial statement support	Balance Sheet Trial balance (TB)2022 Update	0.9	\$450.00	\$405.00
Bhatti, Sobia	Senior	22 Aug 2023	Financial statement support	Income Statement Trial balance (TB)2022 Update	1.6	\$450.00	\$720.00
Bhatti, Sobia	Senior	22 Aug 2023	Financial statement support	Balance Sheet Trial balance (TB)2021 Update	0.8	\$450.00	\$360.00
Bhatti, Sobia	Senior	22 Aug 2023	Financial statement support	Income Statement Trial balance (TB)2021 Update	1.3	\$450.00	\$585.00
Bhatti, Sobia	Senior	22 Aug 2023	Financial statement support	Checking Trial balance (TB)update amounts to footnote workbooks	0.6	\$450.00	\$270.00
Suarez,Ben R.	Senior Manager	22 Aug 2023	Financial statement support	Meeting to discuss updates and activities around pro forma financial statements as well as interim financial statements workstreams EY Attendees: A. Gray, B. Suarez, K. Sun, S. Kim	0.2	\$695.00	\$139.00
Eo, Brian Y	Manager	22 Aug 2023	Financial statement support	Update advance payments footnote disclosure - financial statements	2.7	\$595.00	\$1,606.50
Eo, Brian Y	Manager	22 Aug 2023	Financial statement support	Review Generally Accepted Accounting Principles Checklist - bankruptcy	1.4	\$595.00	\$833.00
Gust, Ryan A.	Senior	22 Aug 2023	Financial statement support	Review financial statement work book footnotes	0.3	\$450.00	\$135.00
Hayes, Taylor	Manager	22 Aug 2023	Financial Statement Support	Review of cryptocurrencies rollforward footnote and related tie-outs	2.2	\$595.00	\$1,309.00
Hayes, Taylor	Manager	22 Aug 2023	Financial Statement Support	Researching discrepancies within the Statement of Cashflows (SCF) prepared by EY	1.2	\$595.00	\$714.00
Helwing,Dan S.	Partner/Principal	22 Aug 2023	Financial statement support	Meeting to discuss debt extinguishment accounting and presentation in the predecessor financial statements. EY attendees: Dan Helwing, Sabina Zaman, Susan Wheeler, Alex Soures, Kaiyang Sun	0.8	\$850.00	\$680.00
Holliday, Lindsay R.	Executive Director	22 Aug 2023	Financial statement support	Review of Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements	1.0	\$850.00	\$850.00
Kim, Sophia J.	Manager	22 Aug 2023	Financial Statement Support	Executive review of draft Celsius advanced payments reconciliation 2020	0.2	\$595.00	\$119.00
Kim, Sophia J.	Manager	22 Aug 2023	Financial Statement Support	Meeting to discuss updates and activities around pro forma financial statements as well as interim financial statements workstreams EY Attendees: A. Gray, B. Suarez, K. Sun, S. Kim	0.2	\$595.00	\$119.00
Kim, Sophia J.	Manager	22 Aug 2023	Financial statement support	Identify the mis reconciliation and update the financial models for the fees	0.7	\$595.00	\$416.50
Quinn, Michael J.	Executive Director	22 Aug 2023	Financial statement support	Executive review of hosting and prepaid hosting workpapaer	0.4	\$850.00	\$340.00
Simpson,Rhett	Senior	22 Aug 2023	Financial Statement Support	Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the bankruptcy section	2.3	\$450.00	\$1,035.00
Simpson,Rhett	Senior	22 Aug 2023	Financial Statement Support	Comparing 2022 footnote language for bankruptcy to peers	3.2	\$450.00	\$1,440.00
Sun, Kaiyang	Senior Manager	22 Aug 2023	Financial Statement Support	Meeting to discuss updates and activities around pro forma financial statements as well as interim financial statements workstreams EY Attendees: A. Gray, B. Suarez, K. Sun, S. Kim	0.2	\$695.00	\$139.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun, Kaiyang	Senior Manager	22 Aug 2023	Financial Statement Support	Provided comments on Prepaid expenses schedules	2.4	\$695.00	\$1,668.00
Sun, Kaiyang	Senior Manager	22 Aug 2023	Financial Statement Support	Reviewed financial statement workbook documentation	3.7	\$695.00	\$2,571.50
Sun, Kaiyang	Senior Manager	22 Aug 2023	Financial Statement Support	Provided email status updates to engagement partner	0.8	\$695.00	\$556.00
Zimmer,Kristin	Manager	22 Aug 2023	Financial Statement Support	Call regarding Statement of Cash Flows (SCF) 2021 . EY Attendees: K. Zimmer, J. Chen	0.4	\$595.00	\$238.00
Zimmer,Kristin	Manager	22 Aug 2023	Financial Statement Support	Review footnote 9 support and tied out numbers to underlying schedules	1.2	\$595.00	\$714.00
Zimmer,Kristin	Manager	22 Aug 2023	Financial Statement Support	Review Generally Accepted Accounting Principles checklist Sub events	2.8	\$595.00	\$1,666.00
Gray, Amaya	Staff	22 Aug 2023	Financial Statement Support	Executive review of 3.13aDraft - 119001 Due from Related Parties -	0.2	\$295.00	\$59.00
Gray, Amaya	Staff	22 Aug 2023	Financial Statement Support	Meeting to discuss updates and activities around pro forma financial statements as well as interim financial statements workstreams EY Attendees: A. Gray, B. Suarez, K. Sun, S. Kim	0.2	\$295.00	\$59.00
Chen,Justin	Senior	22 Aug 2023	Financial Statement Support	Call regarding Statement of Cash Flows (SCF) 2021 . EY Attendees: K. Zimmer, J. Chen	0.4	\$450.00	\$180.00
Lindeman,Ryan	Senior	22 Aug 2023	Financial statement support	Working on draft of Pro Forma financial statements for Celsius transaction	2.9	\$450.00	\$1,305.00
Zaman,Sabina	Partner/Principal	22 Aug 2023	Financial statement support	Executive review of financial statement workbook documentation	2.4	\$850.00	\$2,040.00
Bhatti, Sobia	Senior	23 Aug 2023	Financial statement support	Balancing the balance sheet and Income Statement (IS) Face	2.4	\$450.00	\$1,080.00
Bhatti, Sobia	Senior	23 Aug 2023	Financial statement support	Review of retained earnings calculations	0.6	\$450.00	\$270.00
Bhatti, Sobia	Senior	23 Aug 2023	Financial statement support	Crypto currency footnote update	0.4	\$450.00	\$180.00
Bhatti, Sobia	Senior	23 Aug 2023	Financial statement support	New Set Balance Sheet Trial Balance (TB) 2022 Update	0.6	\$450.00	\$270.00
Bhatti, Sobia	Senior	23 Aug 2023	Financial statement support	New Set Income Statement Trial balance (TB)2022 Update	1.3	\$450.00	\$585.00
Bhatti, Sobia	Senior	23 Aug 2023	Financial statement support	New Set Balance Sheet Trial balance (TB)2021 Update	0.4	\$450.00	\$180.00
Bhatti, Sobia	Senior	23 Aug 2023	Financial statement support	New Set Income Statement Trial balance (TB)2021 Update	1.1	\$450.00	\$495.00
Bhatti, Sobia	Senior	23 Aug 2023	Financial statement support	New Set Checking Trial balance (TB)update amounts to footnote workbooks	1.2	\$450.00	\$540.00
Eo, Brian Y	Manager	23 Aug 2023	Financial statement support	Address comments from subject matter professionals regarding footnotes and disclosures	3.8	\$595.00	\$2,261.00
Eo, Brian Y	Manager	23 Aug 2023	Financial statement support	Draft the event leading up to bankruptcy to be disclosed in footnote disclosure based on comments received from subject matter advisors	1.3	\$595.00	\$773.50
Eo, Brian Y	Manager	23 Aug 2023	Financial statement support	Review of the difference between the intercompany loan and related party loan	1.1	\$595.00	\$654.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Eo, Brian Y	Manager	23 Aug 2023	Financial statement support	Review of Disclosure statement	2.9	\$595.00	\$1,725.50
Holliday, Lindsay R.	Executive Director	23 Aug 2023	Financial statement support	Review of Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements	0.5	\$850.00	\$425.00
Kim, Sophia J.	Manager	23 Aug 2023	Financial statement support	Review the Financial summary slide and update	0.6	\$595.00	\$357.00
Quinn, Michael J.	Executive Director	23 Aug 2023	Financial statement support	Executive review of cash reconciliation workpapaer	0.1	\$850.00	\$85.00
Quinn, Michael J.	Executive Director	23 Aug 2023	Financial statement support	Executive review of accrued expenses workpaper	0.2	\$850.00	\$170.00
Simpson,Rhett	Senior	23 Aug 2023	Financial Statement Support	Addressing subject matter expert comments on the commitments and contingencies footnote of the 2022 financial statements	1.1	\$450.00	\$495.00
Simpson,Rhett	Senior	23 Aug 2023	Financial Statement Support	Addressing subject matter expert comments on the bankruptcy footnote of the 2022 financial statements	2.2	\$450.00	\$990.00
Simpson,Rhett	Senior	23 Aug 2023	Financial Statement Support	Addressing subject matter expert comments on the organization footnote of the 2022 financial statements	3.8	\$450.00	\$1,710.00
Simpson,Rhett	Senior	23 Aug 2023	Financial Statement Support	Addressing subject matter expert comments on the Liquidity and Ability to Continue as a Going Concern footnote of the 2022 financial statements	1.8	\$450.00	\$810.00
Sun, Kaiyang	Senior Manager	23 Aug 2023	Financial Statement Support	Organized workpapers and deliverables for SMA review	1.8	\$695.00	\$1,251.00
Sun, Kaiyang	Senior Manager	23 Aug 2023	Financial Statement Support	Researched the Capital in Progress related workbook for disclosure purposes	2.9	\$695.00	\$2,015.50
Sun, Kaiyang	Senior Manager	23 Aug 2023	Financial Statement Support	Researched the fixed asset related workbook for disclosure purposes	3.6	\$695.00	\$2,502.00
Zimmer,Kristin	Manager	23 Aug 2023	Financial Statement Support	Review statement of cash flow support for 2021	1.1	\$595.00	\$654.50
Zimmer,Kristin	Manager	23 Aug 2023	Financial Statement Support	Review leases footnote support tie out to financials	1.6	\$595.00	\$952.00
Zimmer,Kristin	Manager	23 Aug 2023	Financial Statement Support	Review Generally Accepted Accounting Principles checklist fair value measurement	1.3	\$595.00	\$773.50
Chen,Justin	Senior	23 Aug 2023	Financial Statement Support	2020 SCF investigating amounts paid in BTC vs Cash	3.3	\$450.00	\$1,485.00
Lindeman,Ryan	Senior	23 Aug 2023	Financial statement support	Working on draft of Pro Forma financial statements for Celsius transaction	1.2	\$450.00	\$540.00
Lindeman,Ryan	Senior	23 Aug 2023	Financial statement support	Tying out changed numbers for new GL	1.9	\$450.00	\$855.00
Shimoni,Avri	Senior Manager	23 Aug 2023	Financial statement support	Review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit to response to RSM	1.4	\$695.00	\$973.00
Bhatti, Sobia	Senior	24 Aug 2023	Financial statement support	Reconcile retained earnings within 2021 financial statements	1.4	\$450.00	\$630.00
Bhatti, Sobia	Senior	24 Aug 2023	Financial statement support	Generally Accepted Accounting Principles Balance Sheet New Pronouncements Relevant or not	0.9	\$450.00	\$405.00
Eo, Brian Y	Manager	24 Aug 2023	Financial statement support	Address comments from subject matter advisors (SMAs)	2.4	\$595.00	\$1,428.00
Kim, Sophia J.	Manager	24 Aug 2023	Financial statement support	Updated the logics for the financials to incorporate	0.9	\$595.00	\$535.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Simpson,Rhett	Senior	24 Aug 2023	Financial Statement Support	Updating language in the segment reporting section of the 2022 financial statements	0.3	\$450.00	\$135.00
Sun, Kaiyang	Senior Manager	24 Aug 2023	Financial Statement Support	Created tracker for bankruptcy disclosure checklist	1.7	\$695.00	\$1,181.50
Sun, Kaiyang	Senior Manager	24 Aug 2023	Financial Statement Support	Organized comments and action items for Accounting Standards Codification 852 related disclosure requirements	2.6	\$695.00	\$1,807.00
Sun, Kaiyang	Senior Manager	24 Aug 2023	Financial Statement Support	Reviewed bankruptcy guidance and peer financial statements to updated financial statements	3.4	\$695.00	\$2,363.00
Zimmer,Kristin	Manager	24 Aug 2023	Financial Statement Support	Review trial balances financial statement workbook	2.8	\$595.00	\$1,666.00
Zimmer,Kristin	Manager	24 Aug 2023	Financial Statement Support	Review Generally Accepted Accounting Principles checklist disposal of assets	1.2	\$595.00	\$714.00
Chen,Justin	Senior	24 Aug 2023	Financial Statement Support	Review references of FN 4 to reflect new changes to financial statement	3.3	\$450.00	\$1,485.00
Chen,Justin	Senior	24 Aug 2023	Financial Statement Support	2020 SCF investigating amounts paid in BTC vs Cash	1.2	\$450.00	\$540.00
Lindeman,Ryan	Senior	24 Aug 2023	Financial statement support	Tying out changed numbers for new GL	0.9	\$450.00	\$405.00
Zaman,Sabina	Partner/Principal	24 Aug 2023	Financial statement support	Executive review of bankruptcy guidance and peer financial statements to updated financial statements	1.2	\$850.00	\$1,020.00
Shimoni,Avri	Senior Manager	24 Aug 2023	Financial statement support	Review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit to response to RSM	2.6	\$695.00	\$1,807.00
Bhatti, Sobia	Senior	25 Aug 2023	Financial statement support	Reconciling the trial balances and closing out remaining items with S. Bhatti, K. Zimmer (EY)	0.2	\$450.00	\$90.00
Eo, Brian Y	Manager	25 Aug 2023	Financial statement support	Embedded derivative footnote update	1.7	\$595.00	\$1,011.50
Eo, Brian Y	Manager	25 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin	0.6	\$595.00	\$357.00
Holliday, Lindsay R.	Executive Director	25 Aug 2023	Financial statement support	Review of Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements	0.5	\$850.00	\$425.00
Kim, Sophia J.	Manager	25 Aug 2023	Financial statement support	Validate the financial model for the fees	0.4	\$595.00	\$238.00
Kim, Sophia J.	Manager	25 Aug 2023	Financial statement support	Draft external status deck with A. Gray	0.6	\$595.00	\$357.00
Simpson,Rhett	Senior	25 Aug 2023	Financial Statement Support	Updating the fair value footnote and associated support of the 2022 financial statements	2.1	\$450.00	\$945.00
Simpson,Rhett	Senior	25 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin	0.6	\$450.00	\$270.00
Sun, Kaiyang	Senior Manager	25 Aug 2023	Financial Statement Support	To discuss ASC 852 related disclosure requirements EY Attendees: K. Sun, S. Deravin	0.6	\$695.00	\$417.00
Sun, Kaiyang	Senior Manager	25 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin	0.6	\$695.00	\$417.00
Sun, Kaiyang	Senior Manager	25 Aug 2023	Financial Statement Support	Coordinated the action items from meeting with subject matter advisors (SMAs) on certain bankruptcy related disclosures	2.1	\$695.00	\$1,459.50
Sun, Kaiyang	Senior Manager	25 Aug 2023	Financial Statement Support	Reviewed updated trial balance for updated cash flow statements	2.4	\$695.00	\$1,668.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun, Kaiyang	Senior Manager	25 Aug 2023	Financial Statement Support	Reviewed updated trial balance for balance sheets	2.1	\$695.00	\$1,459.50
Sun, Kaiyang	Senior Manager	25 Aug 2023	Financial Statement Support	Reviewed the analysis of liability subject to compromise	3.2	\$695.00	\$2,224.00
Zaman,Sabina	Partner/Principal	25 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin	0.6	\$850.00	\$510.00
Zimmer,Kristin	Manager	25 Aug 2023	Financial Statement Support	Reconciling the trial balances and closing out remaining items with S. Bhatti, K. Zimmer (EY)	0.2	\$595.00	\$119.00
Zimmer,Kristin	Manager	25 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin	0.6	\$595.00	\$357.00
Zimmer,Kristin	Manager	25 Aug 2023	Financial Statement Support	Populated updated Trial balance (TB)numbers	2.7	\$595.00	\$1,606.50
Zimmer,Kristin	Manager	25 Aug 2023	Financial Statement Support	Prepared footnote 5 cryptocurrency numbers based on updated TB	2.3	\$595.00	\$1,368.50
Zimmer,Kristin	Manager	25 Aug 2023	Financial Statement Support	Prepared footnote 7 equipment numbers based on updated TB	2.4	\$595.00	\$1,428.00
Gray, Amaya	Staff	25 Aug 2023	Financial statement support	Update external status report deck	0.9	\$295.00	\$265.50
Lindeman,Ryan	Senior	25 Aug 2023	Financial statement support	Building out cash flow statement for 2021 & 2022	3.6	\$450.00	\$1,620.00
Riley,Sean	Senior Manager	25 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin	0.6	\$695.00	\$417.00
Zaman,Sabina	Partner/Principal	25 Aug 2023	Financial statement support	Executive review of the analysis of liability subject to compromise	2.2	\$850.00	\$1,870.00
Deravin, Susan	Senior Manager	25 Aug 2023	Financial statement support	To discuss Accounting Standards Codification (ASC) 852 related disclosure requirements EY Attendees: K. Sun, S. Deravin	0.6	\$695.00	\$417.00
Deravin, Susan	Senior Manager	25 Aug 2023	Financial statement support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin	0.6	\$695.00	\$417.00
Eo, Brian Y	Manager	28 Aug 2023	Financial statement support	Peer analysis on embedded derivative presentation	0.8	\$595.00	\$476.00
Eo, Brian Y	Manager	28 Aug 2023	Financial statement support	Embedded derivative footnote update	1.0	\$595.00	\$595.00
Eo, Brian Y	Manager	28 Aug 2023	Financial statement support	Fair value measurement footnote update	1.5	\$595.00	\$892.50
Eo, Brian Y	Manager	28 Aug 2023	Financial statement support	Disclosure checklist questions	1.9	\$595.00	\$1,130.50
Hayes, Taylor	Manager	28 Aug 2023	Financial Statement Support	Updates to Power Purchase Agreement (PPA) footnote - researching utility company disclosures	1.8	\$595.00	\$1,071.00
Hayes, Taylor	Manager	28 Aug 2023	Financial Statement Support	Updates to Fair Value (FV) footnote for Power Purchase Agreement (PPA)disclosures	2.8	\$595.00	\$1,666.00
Holliday, Lindsay R.	Executive Director	28 Aug 2023	Financial statement support	Review of Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements	0.5	\$850.00	\$425.00
Horn,David	Executive Director	28 Aug 2023	Financial statement support	Email, research and response regarding going concern per Accounting Standards Codification (ASC) 205.	0.2	\$850.00	\$170.00
Quinn, Michael J.	Executive Director	28 Aug 2023	Financial statement support	Executive review of loan interest reconciliation workbook	0.2	\$850.00	\$170.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Quinn, Michael J.	Executive Director	28 Aug 2023	Financial statement support	Executive review of BTC loan workbook	0.3	\$850.00	\$255.00
Quinn, Michael J.	Executive Director	28 Aug 2023	Financial statement support	Executive review of Fixed asset reconciliation	0.3	\$850.00	\$255.00
Quinn, Michael J.	Executive Director	28 Aug 2023	Financial statement support	Executive review of Payroll reconciliation	0.3	\$850.00	\$255.00
Quinn, Michael J.	Executive Director	28 Aug 2023	Financial statement support	Executive review of Prepaid expenses	0.2	\$850.00	\$170.00
Sun, Kaiyang	Senior Manager	28 Aug 2023	Financial Statement Support	Reviewed comments related to reorganization items for 2022 financial statements	2.6	\$695.00	\$1,807.00
Sun, Kaiyang	Senior Manager	28 Aug 2023	Financial Statement Support	Updated related party debt treatment presentation based on research	2.7	\$695.00	\$1,876.50
Zimmer,Kristin	Manager	28 Aug 2023	Financial Statement Support	Review support for balance sheet	1.8	\$595.00	\$1,071.00
Zimmer,Kristin	Manager	28 Aug 2023	Financial Statement Support	Review support for income statement	2.2	\$595.00	\$1,309.00
Zimmer,Kristin	Manager	28 Aug 2023	Financial Statement Support	Review support for statement of changes in equity	0.6	\$595.00	\$357.00
Lindeman,Ryan	Senior	28 Aug 2023	Financial statement support	Working on cash flow statement/ financial statement workbook	3.6	\$450.00	\$1,620.00
Zaman,Sabina	Partner/Principal	28 Aug 2023	Financial statement support	Executive review of comments related to reorganization items for 2022 financial statements	2.2	\$850.00	\$1,870.00
Gust, Ryan A.	Senior	29 Aug 2023	Financial statement support	Roll forward the excel work book from year end to interim	3.9	\$450.00	\$1,755.00
Gust, Ryan A.	Senior	29 Aug 2023	Financial statement support	Review financial statement footnotes and presentation	2.2	\$450.00	\$990.00
Gust, Ryan A.	Senior	29 Aug 2023	Financial statement support	Review the year end Generally Accepted Accounting Principles checklist	1.4	\$450.00	\$630.00
Hayes, Taylor	Manager	29 Aug 2023	Financial Statement Support	Discussion of open financial statements items EY Attendees: T. Hayes, S. Riley, K. Sun, K. Zimmer	0.5	\$595.00	\$297.50
Helwing,Dan S.	Partner/Principal	29 Aug 2023	Financial statement support	Discussion on debt extinguishment of intercompany loan	0.4	\$850.00	\$340.00
Nguyen, Kenny	Senior	29 Aug 2023	Financial Statement Support	Meeting to discuss financial statement disclosures EY Attendees: K. Nguyen, S. Deravin	0.3	\$450.00	\$135.00
Nguyen, Kenny	Senior	29 Aug 2023	Financial statement support	Review bankruptcy dockets and disclosure statements to update financial statement disclosures	3.6	\$450.00	\$1,620.00
Suarez,Ben R.	Senior Manager	29 Aug 2023	Financial statement support	Accounting Standards Codification (ASC) 805 memo review and writing	0.3	\$695.00	\$208.50
Simpson,Rhett	Senior	29 Aug 2023	Financial Statement Support	Research of periods to be included in SEC Form 10 registration statement	2.1	\$450.00	\$945.00
Simpson,Rhett	Senior	29 Aug 2023	Financial Statement Support	Research of SEC Form 10 registration statement examples and associated accounting guidance	1.9	\$450.00	\$855.00
Sun, Kaiyang	Senior Manager	29 Aug 2023	Financial Statement Support	Worked through issues with statements of cash flow for 2021	2.1	\$695.00	\$1,459.50
Sun, Kaiyang	Senior Manager	29 Aug 2023	Financial Statement Support	Worked through issues with statements of cash flow for 2022	2.4	\$695.00	\$1,668.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun, Kaiyang	Senior Manager	29 Aug 2023	Financial Statement Support	Reviewed updated Capital in Progress footnote disclosures	2.6	\$695.00	\$1,807.00
Sun, Kaiyang	Senior Manager	29 Aug 2023	Financial Statement Support	Discussion of open financial statements items EY Attendees: T. Hayes, S. Riley, K. Sun, K. Zimmer	0.5	\$695.00	\$347.50
Zimmer,Kristin	Manager	29 Aug 2023	Financial Statement Support	Review support for footnote 2 disclosure	1.5	\$595.00	\$892.50
Zimmer,Kristin	Manager	29 Aug 2023	Financial Statement Support	Review support for equipment footnote with updated trial balance	1.9	\$595.00	\$1,130.50
Gray, Amaya	Staff	29 Aug 2023	Financial statement support	Initial draft of status report deck for leadership review prior to J. Block (Celsius) review	1.3	\$295.00	\$383.50
Chen,Justin	Senior	29 Aug 2023	Financial statement support	Setting up 2023 Interim Testing Financial WP	3.3	\$450.00	\$1,485.00
Chen,Justin	Senior	29 Aug 2023	Financial statement support	Update formulas and tickmarks for 6/30/23 financial statement workpaper	3.7	\$450.00	\$1,665.00
Lindeman,Ryan	Senior	29 Aug 2023	Financial statement support	Updating pro forma financial statements	3.9	\$450.00	\$1,755.00
Lindeman,Ryan	Senior	29 Aug 2023	Financial statement support	Working on cash flow statement/ financial statement workbook	0.6	\$450.00	\$270.00
Riley,Sean	Senior Manager	29 Aug 2023	Financial Statement Support	Discussion of open financial statements items EY Attendees: T. Hayes, S. Riley, K. Sun, K. Zimmer	0.5	\$695.00	\$347.50
Quinn, Michael J.	Executive Director	29 Aug 2023	Financial statement support	Executive review of draft of other payables reconciliation workpaper	0.3	\$850.00	\$255.00
Quinn, Michael J.	Executive Director	29 Aug 2023	Financial statement support	Executive review of draft of Celsius advanced payments reconciliation 2021	0.3	\$850.00	\$255.00
Quinn, Michael J.	Executive Director	29 Aug 2023	Financial statement support	Executive review of draft Celsius advanced payments reconciliation 2020	0.1	\$850.00	\$85.00
Quinn, Michael J.	Executive Director	29 Aug 2023	Financial statement support	Executive review of 3.13aDraft - 119001 Due from Related Parties -	0.1	\$850.00	\$85.00
Quinn, Michael J.	Executive Director	29 Aug 2023	Financial statement support	Executive review of 3.13b Draft - 119005 Due from Related Parties -	0.1	\$850.00	\$85.00
Quinn, Michael J.	Executive Director	29 Aug 2023	Financial statement support	Executive review of 3.13c Draft - 219001 Due from Related Parties -	0.1	\$850.00	\$85.00
Lindeman,Ryan	Senior	29 Aug 2023	Financial statement support	Responding to review comments related to pro forma financial statements	2.2	\$450.00	\$990.00
Zaman,Sabina	Partner/Principal	29 Aug 2023	Financial statement support	Executive review of updated Construction in Progress (CIP) footnote disclosures	1.2	\$850.00	\$1,020.00
Zimmer,Kristin	Manager	29 Aug 2023	Financial Statement Support	Discussion of open financial statements items EY Attendees: T. Hayes, S. Riley, K. Sun, K. Zimmer	0.5	\$595.00	\$297.50
Deravin, Susan	Senior Manager	29 Aug 2023	Financial statement support	Meeting to discuss financial statement disclosures EY Attendees: K. Nguyen, S. Deravin	0.3	\$695.00	\$208.50
Deravin, Susan	Senior Manager	29 Aug 2023	Financial statement support	Assessment of going concern considerations for Celsius during bankruptcy	0.4	\$695.00	\$278.00
Eo, Brian Y	Manager	30 Aug 2023	Financial Statement Support	Quick overview of Celsius financial disclosures and walk through comments addressed. EY Attendees: B. Eo, K. Nguyen	0.2	\$595.00	\$119.00
Eo, Brian Y	Manager	30 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Deravin	0.5	\$595.00	\$297.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Eo, Brian Y	Manager	30 Aug 2023	Financial statement support	Address comments on bankruptcy footnote disclosure received from subject matter advisors	2.5	\$595.00	\$1,487.50
Gust, Ryan A.	Senior	30 Aug 2023	Financial statement support	Continue to review and finalize the financial statement workbook rollforward for interim 2023	1.6	\$450.00	\$720.00
Gust, Ryan A.	Senior	30 Aug 2023	Financial statement support	Tie out 2020 trial balance to audit workpapers	1.8	\$450.00	\$810.00
Gust, Ryan A.	Senior	30 Aug 2023	Financial statement support	Tie out 2021 trial balance to audit workpapers	3.1	\$450.00	\$1,395.00
Hill,Jeff	Partner/Principal	30 Aug 2023	Financial Statement Support	Meeting to discuss tax and accounting impact of intercompany debt transactions EY Attendees: J. Hill, E. Harvey, S. Riley	0.5	\$850.00	\$425.00
Nguyen, Kenny	Senior	30 Aug 2023	Financial statement support	Review bankruptcy dockets and disclosure statements to update financial statement disclosures	3.8	\$450.00	\$1,710.00
Nguyen, Kenny	Senior	30 Aug 2023	Financial Statement Support	Quick overview of Celsius financial disclosures and walk through comments addressed. EY Attendees: B. Eo, K. Nguyen	0.2	\$450.00	\$90.00
Suarez,Ben R.	Senior Manager	30 Aug 2023	Financial statement support	Review of Accounting Standards Codification (ASC) 805 accounting	0.5	\$695.00	\$347.50
Simpson,Rhett	Senior	30 Aug 2023	Financial Statement Support	Updating the 2022 financial statements language and support for the disposal of mining rigs	3.6	\$450.00	\$1,620.00
Simpson,Rhett	Senior	30 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Deravin	0.5	\$450.00	\$225.00
Sun, Kaiyang	Senior Manager	30 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Deravin	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	30 Aug 2023	Financial Statement Support	Researched service fee breakdowns and the related accounting treatment	1.8	\$695.00	\$1,251.00
Sun, Kaiyang	Senior Manager	30 Aug 2023	Financial Statement Support	Planned engagement activities for 2023 interim financial statements	2.2	\$695.00	\$1,529.00
Zaman,Sabina	Partner/Principal	30 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Deravin	0.5	\$850.00	\$425.00
Zimmer,Kristin	Manager	30 Aug 2023	Financial Statement Support	Review differences found in statement of cash flow	2.4	\$595.00	\$1,428.00
Zimmer,Kristin	Manager	30 Aug 2023	Financial Statement Support	Prepared statement of cash flow for 2022 with supporting evidence	1.1	\$595.00	\$654.50
Zimmer,Kristin	Manager	30 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Deravin	0.5	\$595.00	\$297.50
Lipschutz,Jordan	Manager	30 Aug 2023	Financial statement support	Review leadership status deck including client financial analysis, workstream updates and status, and key risks / issues	3.7	\$595.00	\$2,201.50
Lindeman,Ryan	Senior	30 Aug 2023	Financial statement support	Building out Pro forma financials	2.4	\$450.00	\$1,080.00
Riley,Sean	Senior Manager	30 Aug 2023	Financial Statement Support	Meeting to discuss tax and accounting impact of intercompany debt transactions EY Attendees: J. Hill, E. Harvey, S. Riley	0.5	\$695.00	\$347.50
Quinn, Michael J.	Executive Director	30 Aug 2023	Financial statement support	Executive review of 3.13d Draft - 210002 Due from Related Parties -	0.1	\$850.00	\$85.00
Quinn, Michael J.	Executive Director	30 Aug 2023	Financial statement support	Executive review of 3.13e Draft - 210003 Due from Related Parties -	0.1	\$850.00	\$85.00
Quinn, Michael J.	Executive Director	30 Aug 2023	Financial statement support	Executive review of 3.13f Draft - 210004 Due from Related Parties -	0.1	\$850.00	\$85.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Quinn, Michael J.	Executive Director	30 Aug 2023	Financial statement support	Executive review of 3.13g Draft - 210006 Due from Related Parties -	0.1	\$850.00	\$85.00
Deravin, Susan	Senior Manager	30 Aug 2023	Financial statement support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Deravin	0.5	\$695.00	\$347.50
Deravin, Susan	Senior Manager	30 Aug 2023	Financial statement support	Review of updated financial statement footnotes for Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements	0.8	\$695.00	\$556.00
Beattie, Steve	Partner/Principal	31 Aug 2023	Financial Statement Support	Meeting to discuss status of engagement prior to status discussion with J. Block (Celsius) EY Attendees: A. Gray, E. Harvey, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5	\$850.00	\$425.00
Eo, Brian Y	Manager	31 Aug 2023	Financial statement support	Celsius financial statements Review	1.0	\$595.00	\$595.00
Eo, Brian Y	Manager	31 Aug 2023	Financial statement support	Power purchase agreement footnote update	1.1	\$595.00	\$654.50
Eo, Brian Y	Manager	31 Aug 2023	Financial Statement Support	Live review of financial statement workbook EY Attendees: B. Eo, K. Zimmer, R. Lindeman, S. Zaman, K. Sun	0.5	\$595.00	\$297.50
Gust, Ryan A.	Senior	31 Aug 2023	Financial statement support	Tie out 2022 trial balance to audit workpapers	3.9	\$450.00	\$1,755.00
Gust, Ryan A.	Senior	31 Aug 2023	Financial statement support	Begin to rollforward financial statement word document	1.4	\$450.00	\$630.00
Gust, Ryan A.	Senior	31 Aug 2023	Financial statement support	Review interim lease footnote and lease footnote requirements	0.8	\$450.00	\$360.00
Gust, Ryan A.	Senior	31 Aug 2023	Financial statement support	Review fair value measurement footnote and requirements	1.4	\$450.00	\$630.00
Hill,Jeff	Partner/Principal	31 Aug 2023	Financial Statement Support	Meeting to discuss status of engagement prior to status discussion with J. Block (Celsius) EY Attendees: A. Gray, E. Harvey, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5	\$850.00	\$425.00
Simpson,Rhett	Senior	31 Aug 2023	Financial Statement Support	Updating 2022 financial statements language and support for the disposal of mining rigs	1.6	\$450.00	\$720.00
Simpson,Rhett	Senior	31 Aug 2023	Financial Statement Support	Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the Impairment or Disposal of Long-Lived Assets — Long-Lived Assets Classified as Held for Sale or Disposed of	1.2	\$450.00	\$540.00
Simpson,Rhett	Senior	31 Aug 2023	Financial Statement Support	Updating references in the 2022 financial statements and Generally Accepted Accounting Principles checklist	1.3	\$450.00	\$585.00
Sun, Kaiyang	Senior Manager	31 Aug 2023	Financial Statement Support	Prepared status update to client on overall financial statements	0.8	\$695.00	\$556.00
Sun, Kaiyang	Senior Manager	31 Aug 2023	Financial Statement Support	Organized open items for various financial statements areas	1.2	\$695.00	\$834.00
Sun, Kaiyang	Senior Manager	31 Aug 2023	Financial Statement Support	Coordinated action items per review of financial statements by engagement partner	1.8	\$695.00	\$1,251.00
Sun, Kaiyang	Senior Manager	31 Aug 2023	Financial Statement Support	Live review of financial statement workbook EY Attendees: B. Eo, K. Zimmer, R. Lindeman, S. Zaman, K. Sun	0.5	\$695.00	\$347.50
Zaman,Sabina	Partner/Principal	31 Aug 2023	Financial Statement Support	Meeting to discuss status of engagement prior to status discussion with J. Block (Celsius) EY Attendees: A. Gray, E. Harvey, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5	\$850.00	\$425.00
Zaman,Sabina	Partner/Principal	31 Aug 2023	Financial Statement Support	Live review of financial statement workbook EY Attendees: B. Eo, K. Zimmer, R. Lindeman, S. Zaman, K. Sun	0.5	\$850.00	\$425.00
Zimmer,Kristin	Manager	31 Aug 2023	Financial Statement Support	Review of new accounting pronouncement checklist	1.1	\$595.00	\$654.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zimmer,Kristin	Manager	31 Aug 2023	Financial Statement Support	Review statement of cash flow differences for 2022	2.9	\$595.00	\$1,725.50
Chen,Justin	Senior	31 Aug 2023	Financial Statement Support	Researching and listing out all external professional entities charges	2.1	\$450.00	\$945.00
Chen,Justin	Senior	31 Aug 2023	Financial Statement Support	Review of 2022 Word financial statement for footnote callouts	0.9	\$450.00	\$405.00
Chen,Justin	Senior	31 Aug 2023	Financial Statement Support	Update 2022 Word financial statement for footnote callouts	2.0	\$450.00	\$900.00
Chen,Justin	Senior	31 Aug 2023	Financial Statement Support	Financial statement set up for 6/30/23	3.4	\$450.00	\$1,530.00
Lindeman,Ryan	Senior	31 Aug 2023	Financial statement support	Working on internal review of financial statement	0.7	\$450.00	\$315.00
Lindeman,Ryan	Senior	31 Aug 2023	Financial statement support	Working on Pro Forma review comments	0.7	\$450.00	\$315.00
Zimmer,Kristin	Manager	31 Aug 2023	Financial Statement Support	Live review of financial statement workbook EY Attendees: B. Eo, K. Zimmer, R. Lindeman, S. Zaman, K. Sun	0.5	\$595.00	\$297.50
Lindeman,Ryan	Senior	31 Aug 2023	Financial Statement Support	Live review of financial statement workbook EY Attendees: B. Eo, K. Zimmer, R. Lindeman, S. Zaman, K. Sun	0.5	\$450.00	\$225.00
Harvey, Elizabeth	Partner/Principal	31 Aug 2023	Financial Statement Support	Meeting to discuss status of engagement prior to status discussion with J. Block (Celsius) EY Attendees: A. Gray, E. Harvey, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5	\$850.00	\$425.00
Gray, Amaya	Staff	31 Aug 2023	Financial Statement Support	Meeting to discuss status of engagement prior to status discussion with J. Block (Celsius) EY Attendees: A. Gray, E. Harvey, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5	\$295.00	\$147.50
Riley,Sean	Senior Manager	31 Aug 2023	Financial Statement Support	Meeting to discuss status of engagement prior to status discussion with J. Block (Celsius) EY Attendees: A. Gray, E. Harvey, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5	\$695.00	\$347.50
				Total	947.2		\$550,513.00

SEC Pre-Clearance

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Helwing,Dan S.	Partner/Principal	30 Aug 2023	SEC pre-clearance memo support	Preparation for call with SEC staff on Celsius predecessor preclearance	0.7	\$850.00	\$595.00
Helwing,Dan S.	Partner/Principal	31 Aug 2023	SEC pre-clearance memo support	Call with SEC staff on predecessor preclearance. EY Attendees: S. Zaman, D. Helwing. Other Attendees: C. Ferraro (Celsius), J. Block (Celsius), Kirkland & Ellis	0.9	\$850.00	\$765.00
Helwing,Dan S.	Partner/Principal	31 Aug 2023	SEC pre-clearance memo support	Debrief of call with SEC staff on predecessor preclearance. EY Attendees: D. Helwing, S. Zaman. Other Attendees: J. Block (Celsius), C. Ferraro (Celsius), Kirkland & Ellis	0.3	\$850.00	\$255.00
Zaman,Sabina	Partner/Principal	31 Aug 2023	SEC pre-clearance memo support	Call with SEC staff on predecessor preclearance. EY Attendees: S. Zaman, D. Helwing. Other Attendees: C. Ferraro (Celsius), J. Block (Celsius), Kirkland & Ellis	0.9	\$850.00	\$765.00
Zaman,Sabina	Partner/Principal	31 Aug 2023	SEC pre-clearance memo support	Debrief of call with SEC staff on predecessor preclearance. EY Attendees: D. Helwing, S. Zaman. Other Attendees: J. Block (Celsius), C. Ferraro (Celsius), Kirkland & Ellis	0.3	\$850.00	\$255.00
					Total	3.1	\$2,635.00

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Clark,Miller	Senior	03 Aug 2023	Registration statement support	Background discussion of the client and fact pattern, discussion around NewCo and Accounting Standards Codification (ASC) 805 considerations (i.e. purchase consideration, asset v. business acquisition) EY Attendees: M. Clark, B. Suarez, P. Hornecker	0.3	\$450.00	\$135.00
Suarez,Ben R.	Senior Manager	03 Aug 2023	Registration statement support	Background discussion of the client and fact pattern, discussion around NewCo and Accounting Standards Codification (ASC) 805 considerations (i.e. purchase consideration, asset v business acquisition) EY Attendees: B. Suarez, M. Clark, P. Hornecker	0.3	\$695.00	\$208.50
Suarez,Ben R.	Senior Manager	03 Aug 2023	Registration statement support	Accounting Standards Codification (ASC) 805 conclusions and reading registration court disclosure	0.4	\$695.00	\$278.00
Hornecker,Peter	Partner/Principal	03 Aug 2023	Registration statement support	Background discussion of the client and fact pattern, discussion around NewCo and Accounting Standards Codification (ASC) 805 considerations (i.e. purchase consideration, asset v business acquisition) EY Attendees: B. Suarez, M. Clark, P. Hornecker	0.3	\$850.00	\$255.00
Suarez,Ben R.	Senior Manager	07 Aug 2023	Registration statement support	Developing the preliminary draft of the Pro Forma shell	1.5	\$695.00	\$1,042.50
Horn,David	Executive Director	07 Aug 2023	Registration statement support	Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh	0.7	\$850.00	\$595.00
Horn,David	Executive Director	07 Aug 2023	Registration statement support	Discussing the requirements for the pro forma, as well as the presentation/format for the final version EY Attendees: B. Suarez, Y. Toh, D. Horn	0.7	\$850.00	\$595.00
Suarez,Ben R.	Senior Manager	07 Aug 2023	Registration statement support	Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh	0.7	\$695.00	\$486.50
Suarez,Ben R.	Senior Manager	07 Aug 2023	Registration statement support	Discussing the requirements for the pro forma, as well as the presentation/format for the final version EY Attendees: B. Suarez, Y. Toh, D. Horn	0.7	\$695.00	\$486.50
Sun, Kaiyang	Senior Manager	07 Aug 2023	Registration statement support	Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh	0.7	\$695.00	\$486.50
Toh, Yvonne	Manager	07 Aug 2023	Registration statement support	Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh	0.7	\$595.00	\$416.50
Zaman,Sabina	Partner/Principal	07 Aug 2023	Registration statement support	Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh	0.7	\$850.00	\$595.00
Riley,Sean	Senior Manager	07 Aug 2023	Registration statement support	Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh	0.7	\$695.00	\$486.50

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hornecker,Peter	Partner/Principal	07 Aug 2023	Registration statement support	Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh	0.7	\$850.00	\$595.00
Toh, Yvonne	Manager	07 Aug 2023	Registration statement support	Discussing the requirements for the pro forma, as well as the presentation/format for the final version EY Attendees: B. Suarez, Y. Toh, D. Horn	0.7	\$595.00	\$416.50
Suarez,Ben R.	Senior Manager	08 Aug 2023	Registration statement support	Accounting Standards Codification (ASC) 805 memo review and writing	1.9	\$695.00	\$1,320.50
Suarez,Ben R.	Senior Manager	11 Aug 2023	Registration statement support	Meeting - Pro forma kickoff discussion with CFO. EY Attendees: B. Suarez, D. Helwing, D. Horn, S. Zaman. Other Attendees: J.Block (Celsius)	0.9	\$695.00	\$625.50
Helwing,Dan S.	Partner/Principal	11 Aug 2023	Registration statement support	Meeting - Pro forma kickoff discussion with CFO (Joel Block) regarding structure, format and next steps. EY attendees: D. Helwing, S. Zaman, D. Horn, B. Suarez, Y. Toh	0.9	\$850.00	\$765.00
Horn,David	Executive Director	11 Aug 2023	Registration statement support	Meeting - Pro forma kickoff discussion with CFO. EY Attendees: B. Suarez, D. Helwing, D. Horn, S. Zaman. Other Attendees: J.Block (Celsius)	0.9	\$850.00	\$765.00
Zaman,Sabina	Partner/Principal	11 Aug 2023	Registration statement support	Meeting - Pro forma kickoff discussion with CFO. EY Attendees: B. Suarez, D. Helwing, D. Horn, S. Zaman. Other Attendees: J.Block (Celsius)	0.9	\$850.00	\$765.00
Suarez,Ben R.	Senior Manager	17 Aug 2023	Registration statement support	Developing the secondary draft of the Pro Forma shell based on feedback from Celsius	1.1	\$695.00	\$764.50
Suarez,Ben R.	Senior Manager	18 Aug 2023	Registration statement support	Continuing to develop the secondary draft of the Pro Forma shell based on feedback from Celsius	0.5	\$695.00	\$347.50
Suarez,Ben R.	Senior Manager	21 Aug 2023	Registration statement support	Drafting the preliminary Pro forma narrative	0.3	\$695.00	\$208.50
Suarez,Ben R.	Senior Manager	22 Aug 2023	Registration statement support	Accounting Standards Codification (ASC) 805 memo review and writing	0.5	\$695.00	\$347.50
Suarez,Ben R.	Senior Manager	23 Aug 2023	Registration statement support	Reviewing valuation methodology with Stout Risius Ross, LLC	0.6	\$695.00	\$417.00
Suarez,Ben R.	Senior Manager	23 Aug 2023	Registration statement support	Accounting Standards Codification (ASC) 805 memo review and writing	1.5	\$695.00	\$1,042.50
Suarez,Ben R.	Senior Manager	25 Aug 2023	Registration statement support	Continuing to draft the Pro forma narrative	1.2	\$695.00	\$834.00
Suarez,Ben R.	Senior Manager	28 Aug 2023	Registration statement support	Adjusting the Pro forma shell and narratives based on client documents received	1.4	\$695.00	\$973.00
Eo, Brian Y	Manager	29 Aug 2023	Registration statement support	Draft pro forma financial statements introduction	1.6	\$595.00	\$952.00
Eo, Brian Y	Manager	29 Aug 2023	Registration statement support	Draft pro forma description of the business	0.7	\$595.00	\$416.50
Eo, Brian Y	Manager	29 Aug 2023	Registration statement support	Draft pro forma description of financing	0.4	\$595.00	\$238.00
Eo, Brian Y	Manager	29 Aug 2023	Registration statement support	Draft pro forma accounting for the combination	1.2	\$595.00	\$714.00

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Eo, Brian Y	Manager	29 Aug 2023	Registration statement support	Draft pro forma footnote disclosures	3.3	\$595.00	\$1,963.50
Eo, Brian Y	Manager	29 Aug 2023	Registration statement support	Analysis on the staleness date	0.5	\$595.00	\$297.50
Sun, Kaiyang	Senior Manager	29 Aug 2023	Registration statement support	Coordinated action items on pro forma financial statements	2.6	\$695.00	\$1,807.00
Toh, Yvonne	Manager	29 Aug 2023	Registration statement support	Drafting Pro Forma narratives to describe the approach / methodology, assumptions, and caveats of the pro forma financials	2.5	\$595.00	\$1,487.50
Eo, Brian Y	Manager	30 Aug 2023	Registration statement support	Draft pro forma accounting adjustments	1.5	\$595.00	\$892.50
Suarez,Ben R.	Senior Manager	30 Aug 2023	Registration statement support	Review of preliminary pro forma shell and missing information	2.3	\$695.00	\$1,598.50
Suarez,Ben R.	Senior Manager	31 Aug 2023	Registration statement support	Review of updated pro forma shell and remaining outstanding information	0.2	\$695.00	\$139.00
				Total	39.2		\$26,759.50

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Gandz,Benjamin	Senior Manager	01 Aug 2023	Transfer Pricing	Reviewing the Headquarter Allocation report - Day 1	1.9
Gandz,Benjamin	Senior Manager	01 Aug 2023	Transfer Pricing	Reviewing the Functional Analysis and add relevant information to support bankruptcy proceedings - Day 1	3.1
Gandz,Benjamin	Senior Manager	01 Aug 2023	Transfer Pricing	Analyzing the intercompany/ institutional loans to be implemented in Headquarter allocation report - Day 1	1.6
Sussman,Adam	Senior	01 Aug 2023	Transfer Pricing	Reviewing the various Celsius's entities involved in the profit split 6662 documentation	2.7
Sussman,Adam	Senior	01 Aug 2023	Transfer Pricing	Drafting the introduction and executive summary for profit split 6662 documentation	2.9
Sussman,Adam	Senior	01 Aug 2023	Transfer Pricing	Drafting facts and summary section and business overview for profit split 6662 documentation - Day 1	2.1
Gandz,Benjamin	Senior Manager	01 Aug 2023	Transfer Pricing	Reviewing the executive summary, and business overview, and various transactions incorporated - Day 1	2.9
Gandz,Benjamin	Senior Manager	02 Aug 2023	Transfer Pricing	Reviewing the executive summary, and business overview, and various transactions incorporated - Day 2	2.8
Gandz,Benjamin	Senior Manager	02 Aug 2023	Transfer Pricing	Reviewing the Functional Analysis and add relevant information to support bankruptcy proceedings - Day 2	2.7
Gandz,Benjamin	Senior Manager	02 Aug 2023	Transfer Pricing	Reviewing the Headquarter Allocation report - Day 2	1.3
Gandz,Benjamin	Senior Manager	02 Aug 2023	Transfer Pricing	Analyzing the intercompany/ institutional loans to be implemented in Headquarter allocation report - Day 1	0.6
Sussman,Adam	Senior	02 Aug 2023	Transfer Pricing	Drafting facts and summary section and business overview for profit split 6662 documentation - Day 2	2.3
Sussman,Adam	Senior	02 Aug 2023	Transfer Pricing	Drafting the introduction and executive summary for profit split 6662 documentation - Day 2	2.9
Sussman,Adam	Senior	02 Aug 2023	Transfer Pricing	Drafting and researching comparable industries for industry analysis for profit split 6662 documentation	3.9
Sussman,Adam	Senior	02 Aug 2023	Transfer Pricing	Drafting the relevant entity descriptions and functions for profit split 6662 documentation - Day 1	3.2
Gandz,Benjamin	Senior Manager	03 Aug 2023	Transfer Pricing	Reviewing the relevant entity descriptions and functions for profit split documentation	2.9
Sussman,Adam	Senior	03 Aug 2023	Transfer Pricing	Drafting facts and summary section and business overview for profit split 6662 documentation - Day 3	1.1
Sussman,Adam	Senior	03 Aug 2023	Transfer Pricing	Drafting the introduction and executive summary for profit split 6662 documentation - Day 3	2.9
Sussman,Adam	Senior	03 Aug 2023	Transfer Pricing	Drafting the relevant entity descriptions and functions for profit split 6662 documentation - Day 3	3.6
Gandz,Benjamin	Senior Manager	06 Aug 2023	Transfer Pricing	Reviewing the facts and assumptions and checking regulations from Israeli, and United States Transfer Pricing perspective	3.1
Gandz,Benjamin	Senior Manager	06 Aug 2023	Transfer Pricing	Reviewing the Functional Analysis	0.6
Gandz,Benjamin	Senior Manager	06 Aug 2023	Transfer Pricing	Drafting amendments for Business Overview in HQ allocation report	2.9
Sussman,Adam	Senior	06 Aug 2023	Transfer Pricing	Review of HQ allocation report post client comments and new information. Attendees - B.Gandz (EY), A.Sussman (EY)	2.2

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Gandz,Benjamin	Senior Manager	06 Aug 2023	Transfer Pricing	Review of HQ allocation report post client comments and new information. Attendees - B.Gandz (EY), A.Sussman (EY)	2.2
Sussman,Adam	Senior	06 Aug 2023	Transfer Pricing	Drafting amendments in Functional Analysis in HQ allocation report	2.1
Sussman,Adam	Senior	06 Aug 2023	Transfer Pricing	Drafting amendments in Economic Analysis in HQ allocation report	0.3
Sussman,Adam	Senior	06 Aug 2023	Transfer Pricing	Drafting amendments to Executive Summary in HQ allocation report	1.1
Sussman,Adam	Senior	07 Aug 2023	Transfer Pricing	Meeting with client to draft bankruptcy description and to analyze the remaining core departments and entities of the Group. Attendees - B.Gandz (EY), A.Sussman (EY), Lior Koren (Celsius)	1.2
Gandz,Benjamin	Senior Manager	07 Aug 2023	Transfer Pricing	Reviewing the Bankruptcy description to be implemented into reports post meeting with client - Day 1	2.8
Gandz,Benjamin	Senior Manager	07 Aug 2023	Transfer Pricing	Reviewing the core entities functions and descriptions post client meeting - Day 1	2.1
Gandz,Benjamin	Senior Manager	07 Aug 2023	Transfer Pricing	Meeting with client to draft bankruptcy description and to analyze the remaining core departments and entities of the Group. Attendees - B.Gandz (EY), A.Sussman (EY), Lior Koren (Celsius)	1.2
Sussman,Adam	Senior	07 Aug 2023	Transfer Pricing	Drafting description on bankruptcy and core entities - Day 1	3.1
Sussman,Adam	Senior	07 Aug 2023	Transfer Pricing	Drafting description on bankruptcy and core entities - Day 1	2.9
Sussman,Adam	Senior	07 Aug 2023	Transfer Pricing	Drafting description of main core functions of the relevant Group entities - Day 1	3.4
Gandz,Benjamin	Senior Manager	08 Aug 2023	Transfer Pricing	Reviewing the Bankruptcy description to be implemented into reports post meeting with client - Day 2	2.8
Gandz,Benjamin	Senior Manager	08 Aug 2023	Transfer Pricing	Reviewing the core entities functions and descriptions post client meeting - Day 2	2.1
Sussman,Adam	Senior	08 Aug 2023	Transfer Pricing	Drafting description on bankruptcy and core entities - Day 2	3.9
Sussman,Adam	Senior	08 Aug 2023	Transfer Pricing	Drafting description of main core functions of the relevant Group entities - Day 2	2.9
Gandz,Benjamin	Senior Manager	09 Aug 2023	Transfer Pricing	Reviewing the Economic Analysis	2.7
Gandz,Benjamin	Senior Manager	09 Aug 2023	Transfer Pricing	Reviewing and making amendments to bankruptcy description and core entities functions	3.2
Sussman,Adam	Senior	09 Aug 2023	Transfer Pricing	Drafting description of main core functions of the relevant Group entities - Day 3	2.6
Geron,Eyal	Manager	09 Aug 2023	Transfer Pricing	Reviewing the cost allocation in relation to the management activities	2.9
Sussman,Adam	Senior	09 Aug 2023	Transfer Pricing	Drafting description on bankruptcy and core entities - Day 3	2.7
Gandz,Benjamin	Senior Manager	09 Aug 2023	Transfer Pricing	Reviewing relevant entity descriptions and bankruptcy segment	2.7
Sussman,Adam	Senior	09 Aug 2023	Transfer Pricing	Drafting amendments to the relevant entity descriptions and making changes to rest of Headquarter allocation document accordingly	2.9
Sussman,Adam	Senior	10 Aug 2023	Transfer Pricing	Drafting amendments to functional analysis and executive summary Headquarter allocation report	2.1
Gandz,Benjamin	Senior Manager	10 Aug 2023	Transfer Pricing	Drafting the Economic Analysis, and making reference to the United States Transfer Pricing Methodology - Day 1.	2.6
Gandz,Benjamin	Senior Manager	10 Aug 2023	Transfer Pricing	Reviewing Business Overview and Executive Summary in Headquarter allocation report.	1.2
Sussman,Adam	Senior	10 Aug 2023	Transfer Pricing	Drafting amendments to business overview Headquarter allocation report - Day 1.	2.3
Sussman,Adam	Senior	10 Aug 2023	Transfer Pricing	Meeting to discuss the Functional Analysis and Core entities roles. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY)	1.1

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Gandz,Benjamin	Senior Manager	10 Aug 2023	Transfer Pricing	Meeting to discuss the Functional Analysis and Core entities roles. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY)	1.1
Geron,Eyal	Manager	10 Aug 2023	Transfer Pricing	Meeting to discuss the Functional Analysis and Core entities roles. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY)	1.1
Sussman,Adam	Senior	10 Aug 2023	Transfer Pricing	Drafting amendments to business overview Headquarter allocation report - Day 1.	1.9
Gandz,Benjamin	Senior Manager	13 Aug 2023	Transfer Pricing	Drafting the Economic Analysis, and making reference to the United States Transfer Pricing Methodology - Day 2	2.4
Gandz,Benjamin	Senior Manager	13 Aug 2023	Transfer Pricing	Reviewing the cost allocations and making amendments.	2.2
Sussman,Adam	Senior	13 Aug 2023	Transfer Pricing	Reviewing and amending the 'Business Overview' and 'Relevant Entities' segment of the Headquarter Allocation report - Day 1	3.7
Sussman,Adam	Senior	13 Aug 2023	Transfer Pricing	Drafting amendments to "Corporate Structure" and to Functions, Risks, Assets ("FAR") in Headquarter Allocation report - Day 1.	1.4
Gandz,Benjamin	Senior Manager	14 Aug 2023	Transfer Pricing	Drafting the Economic Analysis, and making reference to the United States Transfer Pricing Methodology - Day 2.	2.8
Gandz,Benjamin	Senior Manager	14 Aug 2023	Transfer Pricing	Reviewing Head Quarter Allocation report Functional Analysis and Main entity descriptions - Day 1.	2.1
Sussman,Adam	Senior	14 Aug 2023	Transfer Pricing	Drafting amendments to 'Celsius-CY' (Cyprus), GK8 (Israel), and 'Celsius-EU' (Serbia) functions.	2.7
Gandz,Benjamin	Senior Manager	15 Aug 2023	Transfer Pricing	Reviewing Head Quarter Allocation report Functional Analysis and Main entity descriptions - Day 2.	2.4
Gandz,Benjamin	Senior Manager	15 Aug 2023	Transfer Pricing	Drafting the Economic Analysis, and making reference to the United States Transfer Pricing Methodology - Day 3.	2.2
Sussman,Adam	Senior	15 Aug 2023	Transfer Pricing	Reviewing and amending the 'Business Overview' and 'Relevant Entities' segment of the Headquarter Allocation report - Day 2.	1.6
Sussman,Adam	Senior	15 Aug 2023	Transfer Pricing	Drafting amendments to "Corporate Structure" and to Functions, Risks, Assets ("FAR") in Headquarter Allocation report - Day 2.	1.3
Geron,Eyal	Manager	15 Aug 2023	Transfer Pricing	Reviewing the cost allocation in relation to the management Activates and determining cost base.	2.1
Sussman,Adam	Senior	15 Aug 2023	Transfer Pricing	Drafting amendments to 'Facts and Assumptions' segment, and 'Scope' in Headquarter Allocation report.	0.7
Sussman,Adam	Senior	15 Aug 2023	Transfer Pricing	Drafting Appendices including the Business Purpose and Economic Substance, and incorporating 'Penalty Protection' and updated Transfer Pricing Regulations to Headquarter Allocation Report - Day 1.	2.1
Gandz,Benjamin	Senior Manager	16 Aug 2023	Transfer Pricing	Reviewing Appendices including the Business Purpose and Economic Substance, and incorporating 'Penalty Protection' and updated Transfer Pricing Regulations to Headquarter Allocation Report - Day 1.	2.1
Gandz,Benjamin	Senior Manager	16 Aug 2023	Transfer Pricing	Reviewing amendments to 'Facts and Assumptions' segment, and 'Scope' in Headquarter Allocation report.	2.4
Sussman,Adam	Senior	16 Aug 2023	Transfer Pricing	Meeting to discuss Facts and Assumptions and review economic analysis for profit split documentation. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY)	1.1

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Gandz,Benjamin	Senior Manager	16 Aug 2023	Transfer Pricing	Meeting to discuss Facts and Assumptions and review economic analysis for profit split documentation. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY)	1.1
Geron,Eyal	Manager	16 Aug 2023	Transfer Pricing	Meeting to discuss Facts and Assumptions and review economic analysis for profit split documentation. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY)	1.1
Sussman,Adam	Senior	16 Aug 2023	Transfer Pricing	Drafting amendments to 'Relevant Entities' segment including Celsius-EU (Serbia) and Celsius-CY (Cyprus) in the 'Profit Split' report based on the Headquarter Allocation report and making adjustments - Day 1.	0.9
Sussman,Adam	Senior	16 Aug 2023	Transfer Pricing	Drafting amendments to 'Business Overview' segment in Profit Split report based on the Headquarter Allocation report - Day 1.	0.4
Gonen,Eyal	Partner/Principal	17 Aug 2023	Transfer Pricing	Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements. EY - J. Hill, E. Geron, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes. Brown Rudnick - N. Bouchard.	0.8
Geron,Eyal	Manager	17 Aug 2023	Transfer Pricing	Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements. EY - J. Hill, E. Geron, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes. Brown Rudnick - N. Bouchard.	0.8
Gandz,Benjamin	Senior Manager	17 Aug 2023	Transfer Pricing	Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements. EY - J. Hill, E. Geron, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes. Brown Rudnick - N. Bouchard.	0.8
Gandz,Benjamin	Senior Manager	17 Aug 2023	Transfer Pricing	Reviewing amendments to 'Business Overview' segment in Profit Split report based on the Headquarter Allocation report - Day 1	1.7
Sussman,Adam	Senior	17 Aug 2023	Transfer Pricing	Drafting amendments to 'Relevant Entities' segment including Celsius-EU (Serbia) and Celsius-CY (Cyprus) in the 'Profit Split' report based on the Headquarter Allocation report and making adjustments - Day 2.	1.1
Sussman,Adam	Senior	17 Aug 2023	Transfer Pricing	Meeting to review the US Dollar Stablecoin loan analysis for profit split documentation. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY)	1.1
Gandz,Benjamin	Senior Manager	17 Aug 2023	Transfer Pricing	Meeting to review the US Dollar Stablecoin loan analysis for profit split documentation. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY)	1.1
Geron,Eyal	Manager	17 Aug 2023	Transfer Pricing	Meeting to review the US Dollar Stablecoin loan analysis for profit split documentation. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY)	1.1
Sussman,Adam	Senior	17 Aug 2023	Transfer Pricing	Drafting amendments to 'Business Overview' segment in Profit Split report based on the Headquarter Allocation report - Day 2.	0.2
Sussman,Adam	Senior	17 Aug 2023	Transfer Pricing	Drafting Appendices including the Business Purpose and Economic Substance, and incorporating 'Penalty Protection' and updated Transfer Pricing Regulations to Headquarter Allocation Report - Day 2.	0.7
Sussman,Adam	Senior	17 Aug 2023	Transfer Pricing	Drafting Appendices including the Business Purpose and Economic Substance, and incorporating 'Penalty Protection' and updated Transfer Pricing Regulations to Profit Split Report	1.6

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Gandz,Benjamin	Senior Manager	20 Aug 2023	Transfer Pricing	Reviewing Appendices including the Business Purpose and Economic Substance, and incorporating 'Penalty Protection' and updated Transfer Pricing Regulations to Headquarter Allocation Report - Day 2.	2.6
Sussman,Adam	Senior	20 Aug 2023	Transfer Pricing	Drafting Market Overview for Industry Analysis incorporating the crypto crash and relevant events for FY 2022 for the 'Industry Analysis' - Day 1.	1.8
Sussman,Adam	Senior	20 Aug 2023	Transfer Pricing	Drafting Crypto Market Trends and documenting the regional, process, hardware, end-use component , and end-use insights for the 'Industry Analysis' relevant for FY 2022 - Day 1	1.6
Sussman,Adam	Senior	20 Aug 2023	Transfer Pricing	Drafting a description on how blockchain works and the background of blockchain for the 'Industry Analysis' - Day 1.	1.2
Geron,Eyal	Manager	20 Aug 2023	Transfer Pricing	Determining cost-base for management allocation and reviewing transfer pricing methodologies.	2.7
Sussman,Adam	Senior	20 Aug 2023	Transfer Pricing	Drafting a description on the Regulatory Risks and Limitations in the Cryptocurrency Industry for the 'Industry Analysis' - Day 1.	1.3
Sussman,Adam	Senior	20 Aug 2023	Transfer Pricing	Drafting a description on the various applications of Block-chain technology for the 'Industry Analysis' - Day 1.	1.2
Sussman,Adam	Senior	20 Aug 2023	Transfer Pricing	Drafting a description of the numerous cryptocurrencies that were affected and affiliated with the 2022 crypto market crash and writing up conclusions for 'Industry Analysis' - Day 1.	1.1
Gandz,Benjamin	Senior Manager	21 Aug 2023	Transfer Pricing	Reviewing Market Overview for Industry Analysis incorporating the crypto crash and relevant events for FY 2022 for the 'Industry Analysis'.	3.8
Gandz,Benjamin	Senior Manager	21 Aug 2023	Transfer Pricing	Reviewing Industry Analysis - Day 1.	1.6
Sussman,Adam	Senior	21 Aug 2023	Transfer Pricing	Drafting Market Overview for Industry Analysis incorporating the crypto crash and relevant events for FY 2022 for the 'Industry Analysis' - Day 2.	1.7
Sussman,Adam	Senior	21 Aug 2023	Transfer Pricing	Drafting Crypto Market Trends and documenting the regional, process, hardware, end-use component , and end-use insights for the 'Industry Analysis' relevant for FY 2022 - Day 2.	0.4
Gonen,Eyal	Partner/Principal	21 Aug 2023	Transfer Pricing	Reviewing Functional Analysis and Relevant Core Entities Functions, Risks, and Assets.	2.9
Sussman,Adam	Senior	21 Aug 2023	Transfer Pricing	Drafting a description on how blockchain works and the background of blockchain for the 'Industry Analysis' - Day 2.	0.9
Sussman,Adam	Senior	21 Aug 2023	Transfer Pricing	Drafting a description on the Regulatory Risks and Limitations in the Cryptocurrency Industry for the 'Industry Analysis' - Day 2.	0.6
Sussman,Adam	Senior	21 Aug 2023	Transfer Pricing	Drafting a description on the various applications of Block-chain technology for the 'Industry Analysis' - Day 2.	1.8
Sussman,Adam	Senior	21 Aug 2023	Transfer Pricing	Drafting a description of the numerous cryptocurrencies that were affected and affiliated with the 2022 crypto market crash and writing up conclusions for 'Industry Analysis' - Day 2.	1.9
Gandz,Benjamin	Senior Manager	22 Aug 2023	Transfer Pricing	Reviewing Industry Analysis - Day 2.	3.6

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Sussman,Adam	Senior	22 Aug 2023	Transfer Pricing	Drafting Crypto Market Trends and documenting the regional, process, hardware, end-use component , and end-use insights for the 'Industry Analysis' relevant for FY 2022 - Day 3.	1.4
Geron,Eyal	Manager	22 Aug 2023	Transfer Pricing	Analyzing the contributions with regard to the profit split report, and reviewing USD/ Stable Coin Loans.	2.2
Sussman,Adam	Senior	22 Aug 2023	Transfer Pricing	Drafting a description on the Regulatory Risks and Limitations in the Cryptocurrency Industry for the 'Industry Analysis' - Day 3.	1.6
Sussman,Adam	Senior	22 Aug 2023	Transfer Pricing	Drafting a description on the various applications of Block-chain technology for the 'Industry Analysis' - Day 3.	1.3
Sussman,Adam	Senior	22 Aug 2023	Transfer Pricing	Drafting a description of the numerous cryptocurrencies that were affected and affiliated with the 2022 crypto market crash and writing up conclusions for 'Industry Analysis' - Day 3.	1.7
Gandz,Benjamin	Senior Manager	23 Aug 2023	Transfer Pricing	Reviewing the Service Providers Functions, Risks, and Assets (FAR Analysis) in the Head Quarter Allocation report.	3.9
Sussman,Adam	Senior	23 Aug 2023	Transfer Pricing	Drafting a description on the various challenges derived from on-going market uncertainties and the crypto industry as a whole - Day 1.	1.9
Gonen,Eyal	Partner/Principal	23 Aug 2023	Transfer Pricing	Reviewing the Economic analysis, and cost allocation analysis.	2.7
Sussman,Adam	Senior	23 Aug 2023	Transfer Pricing	Drafting a description on the various applications of Block-chain technology for the 'Industry Analysis' - Day 4.	0.7
Sussman,Adam	Senior	23 Aug 2023	Transfer Pricing	Drafting a description on the Regulatory Risks and Limitations in the Cryptocurrency Industry for the 'Industry Analysis' - Day 4.	0.8
Sussman,Adam	Senior	23 Aug 2023	Transfer Pricing	Drafting the 'Economic Analysis' and analysis around the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") for FY 2022 - Day 1.	1.7
Gandz,Benjamin	Senior Manager	24 Aug 2023	Transfer Pricing	Reviewing the 'Economic Analysis' and analysis around the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") for FY 2022 - Day 1.	1.9
Sussman,Adam	Senior	24 Aug 2023	Transfer Pricing	Drafting the 'Economic Analysis' and analysis around the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") for FY 2022 - Day 2.	1.8
Gandz,Benjamin	Senior Manager	24 Aug 2023	Transfer Pricing	Meeting the review and discuss Economic Analysis of Profit Split report and Head Quarter Allocation report. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY)	1.8
Geron,Eyal	Manager	24 Aug 2023	Transfer Pricing	Meeting the review and discuss Economic Analysis of Profit Split report and Head Quarter Allocation report. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY)	1.8
Sussman,Adam	Senior	24 Aug 2023	Transfer Pricing	Meeting the review and discuss Economic Analysis of Profit Split report and Head Quarter Allocation report. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY)	1.8
Sussman,Adam	Senior	24 Aug 2023	Transfer Pricing	Drafting a description on the various challenges derived from on-going market uncertainties and the crypto industry as a whole - Day 2.	1.9
Sussman,Adam	Senior	24 Aug 2023	Transfer Pricing	Drafting the 'Economic Analysis' and analysis around the provision of USD and USD stable coin loans by Celsius-UK to Celsius Lending for FY 2022 - Day 1.	0.3

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Sussman,Adam	Senior	24 Aug 2023	Transfer Pricing	Analyzing the recharges made between various Celsius entities (including Celsius-Lending and Celsius-Network, Celsius-INC and Celsius-US, and between Celsius-UK and Celsius-IL) - Day 1.	1.7
Gandz,Benjamin	Senior Manager	27 Aug 2023	Transfer Pricing	Reviewing description on the various challenges derived from on-going market uncertainties and the crypto industry as a whole.	2.4
Gandz,Benjamin	Senior Manager	27 Aug 2023	Transfer Pricing	Reviewing the 'Economic Analysis' and analysis around the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") for FY 2022 - Day 2.	2.2
Sussman,Adam	Senior	27 Aug 2023	Transfer Pricing	Drafting the 'Economic Analysis' and analysis around the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") for FY 2022 - Day 3.	1.2
Sussman,Adam	Senior	27 Aug 2023	Transfer Pricing	Drafting the 'Economic Analysis' and analysis around the provision of USD and USD stable coin loans by Celsius-UK to Celsius Lending for FY 2022 - Day 2.	1.3
Gonen,Eyal	Partner/Principal	27 Aug 2023	Transfer Pricing	Reviewing the Business Overview and Relevant Entity Descriptions.	2.9
Sussman,Adam	Senior	27 Aug 2023	Transfer Pricing	Analyzing and drafting the recharges made between various Celsius entities (including Celsius-Lending and Celsius-Network, Celsius-INC and Celsius-US, and between Celsius-UK and Celsius-IL) - Day 2.	2.1
Sussman,Adam	Senior	27 Aug 2023	Transfer Pricing	Drafting a description on the various challenges derived from on-going market uncertainties and the crypto industry as a whole - Day 3.	0.7
Sussman,Adam	Senior	27 Aug 2023	Transfer Pricing	Drafting Crypto Market Trends and documenting the regional, process, hardware, end-use component , and end-use insights for the 'Industry Analysis' relevant for FY 2022 - Day 4.	0.8
Gandz,Benjamin	Senior Manager	28 Aug 2023	Transfer Pricing	Reviewing the relevant entities segment in the 'Profit Split' documentation.	1.7
Gandz,Benjamin	Senior Manager	28 Aug 2023	Transfer Pricing	Reviewing the 'Economic Analysis' and analysis around the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") for FY 2022 - Day 3.	2.2
Sussman,Adam	Senior	28 Aug 2023	Transfer Pricing	Drafting amendments to the relevant entities segment in the 'Profit Split' documentation - Day 1.	1.1
Erell,Dana	Partner/Principal	28 Aug 2023	Transfer Pricing	Reviewing Head Quarter Allocation report.	2.4
Sussman,Adam	Senior	28 Aug 2023	Transfer Pricing	Drafting the 'Economic Analysis' and analysis around the provision of USD and USD stable coin loans by Celsius-UK to Celsius Lending for FY 2022 - Day 3.	1.2
Sussman,Adam	Senior	28 Aug 2023	Transfer Pricing	Analyzing and drafting the recharges made between various Celsius entities (including Celsius-Lending and Celsius-Network, Celsius-INC and Celsius-US, and between Celsius-UK and Celsius-IL) - Day 3.	1.7
Sussman,Adam	Senior	28 Aug 2023	Transfer Pricing	Drafting amendments to the analysis around the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") for FY 2022 - Day 1.	1.1
Sussman,Adam	Senior	28 Aug 2023	Transfer Pricing	Drafting amendments to the Service Providers Functions, Assets, and Risk (FAR) Analysis in the 'Profit Split' report - Day 1.	1.6
Gandz,Benjamin	Senior Manager	29 Aug 2023	Transfer Pricing	Review of allocation keys and underlying assumptions. Attendees - E.Geron (EY Israel), B.Gandz (EY Israel), A.Sussman (EY)	1.0

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Geron,Eyal	Manager	29 Aug 2023	Transfer Pricing	Review of allocation keys and underlying assumptions. Attendees - E.Geron (EY Israel), B.Gandz (EY Israel), A.Sussman (EY)	1.0
Sussman,Adam	Senior	29 Aug 2023	Transfer Pricing	Review of allocation keys and underlying assumptions. Attendees - E.Geron (EY Israel), B.Gandz (EY Israel), A.Sussman (EY)	1.0
Gandz,Benjamin	Senior Manager	29 Aug 2023	Transfer Pricing	Reviewing the 'Economic Analysis' and analysis around the provision of USD and USD stable coin loans by Celsius-UK to Celsius Lending for FY 2022.	2.9
Gandz,Benjamin	Senior Manager	29 Aug 2023	Transfer Pricing	Reviewing amendments to the Service Providers Functions, Assets, and Risk (FAR) Analysis in the 'Profit Split' report.	2.6
Gandz,Benjamin	Senior Manager	29 Aug 2023	Transfer Pricing	Reviewing Industry Analysis and amendments made to the Functional Analysis.	2.1
Sussman,Adam	Senior	29 Aug 2023	Transfer Pricing	Drafting the 'Economic Analysis' and analysis around the provision of USD and USD stable coin loans by Celsius-UK to Celsius Lending for FY 2022 - Day 4.	0.9
Sussman,Adam	Senior	29 Aug 2023	Transfer Pricing	Drafting amendments to the relevant entities segment in the 'Profit Split' documentation - Day 2.	2.3
Sussman,Adam	Senior	29 Aug 2023	Transfer Pricing	Drafting amendments to the analysis around the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") for FY 2022 - Day 2.	1.9
Gonen,Eyal	Partner/Principal	29 Aug 2023	Transfer Pricing	Reviewing the Head Quarter Allocation Report.	2.1
Sussman,Adam	Senior	29 Aug 2023	Transfer Pricing	Drafting amendments to the Service Providers Functions, Assets, and Risk (FAR) Analysis in the 'Profit Split' report - Day 2. \	2.1
Sussman,Adam	Senior	29 Aug 2023	Transfer Pricing	Analyzing and drafting the recharges made between various Celsius entities (including Celsius-Lending and Celsius-Network, Celsius-INC and Celsius-US, and between Celsius-UK and Celsius-IL) - Day 4.	0.7
Crough,Greg	Executive Director	30 Aug 2023	Transfer Pricing	Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)	0.5
Gonen,Eyal	Partner/Principal	30 Aug 2023	Transfer Pricing	Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)	0.5
Geron,Eyal	Manager	30 Aug 2023	Transfer Pricing	Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)	0.5
Gandz,Benjamin	Senior Manager	30 Aug 2023	Transfer Pricing	Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)	0.5
Gandz,Benjamin	Senior Manager	30 Aug 2023	Transfer Pricing	Reviewing the 'Economic Analysis' and analysis around the provision of USD and USD stable coin loans by Celsius-UK to Celsius Lending.	3.1
Sussman,Adam	Senior	30 Aug 2023	Transfer Pricing	Drafting amendments to the relevant entities segment in the 'Profit Split' documentation - Day 3.	1.8
Sussman,Adam	Senior	30 Aug 2023	Transfer Pricing	Drafting amendments to the analysis around the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") for FY 2022 - Day 3.	0.9

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Sussman,Adam	Senior	30 Aug 2023	Transfer Pricing	Drafting amendments to the Service Providers Functions, Assets, and Risk (FAR) Analysis in the 'Profit Split' report - Day 3.	1.6
Sussman,Adam	Senior	30 Aug 2023	Transfer Pricing	Client meeting to discuss documentation surrounding the Headquarter Allocation report FY 2022. Attendees - B.Gandz (EY), A Sussman (EY), L.Koren (Celsius), D.Bram (Celsius), M.Nachman (Celsius)	1.4
Sussman,Adam	Senior	30 Aug 2023	Transfer Pricing	Analyzing and drafting the recharges made between various Celsius entities (including Celsius-Lending and Celsius-Network, Celsius-INC and Celsius-US, and between Celsius-UK and Celsius-IL) - Day 5.	1.7
Crough,Greg	Executive Director	31 Aug 2023	Transfer Pricing	Review of transfer pricing memo	1.0
Gandz,Benjamin	Senior Manager	31 Aug 2023	Transfer Pricing	Drafting amendments to the Service Providers Functions, Assets, and Risk (FAR) Analysis in the 'Profit Split' report	0.9
Gonen,Eyal	Partner/Principal	31 Aug 2023	Transfer Pricing	Reviewing the Functional Analysis post amendments made and Economic Analysis.	3.1
Sussman,Adam	Senior	31 Aug 2023	Transfer Pricing	Drafting amendments based off client meeting to the Business Overview and Relevant entities descriptions in the Headquarter Allocation report.	2.7
Sussman,Adam	Senior	31 Aug 2023	Transfer Pricing	Drafting amendments based off client meeting to the Economic Summary surrounding the provision of management services.	2.4
Sussman,Adam	Senior	31 Aug 2023	Transfer Pricing	Drafting additional covered transaction "Provision of credit line loans between Celsius-UK and Celsius-Mining" and adding to the Functional and Economic Analysis.	2.1
Sussman,Adam	Senior	31 Aug 2023	Transfer Pricing	Drafting additions with the inclusion of the new Covered Transaction "Provision of credit line loans between Celsius-UK and Celsius-Mining" to the Executive Summary and making further amendments to the Economic Analysis incorporating up to date loans FY 2022.	1.8
Total					312.5

Total Fixed Fees Sought for Transfer Pricing Services During the Fee Period: \$157,000.00

Tax Compliance

Name	Title	Transaction Date	Project Category	Description	Hours
Flashner, Martin	Contractor	01 Aug 2023	Tax Compliance	Weekly tax call to discuss Company's updated 2021 and 2022 mark to market calculation and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Shwartz.	0.6
Flashner, Martin	Contractor	01 Aug 2023	Tax Compliance	VA review Valuation Allowance memo, review changes and edits	1.8
Flashner, Martin	Contractor	01 Aug 2023	Tax Compliance	Working on consideration of filing requirements for new entities and whether dormant entities need to file tax returns	0.4
Wasserman,Ofer	Senior Manager	01 Aug 2023	Tax Compliance	Weekly tax call to discuss Company's updated 2021 and 2022 mark to market calculation and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Shwartz.	0.6
Flashner, Martin	Contractor	02 Aug 2023	Tax Compliance	Weekly call with client L. Koren	2.6
Flashner, Martin	Contractor	02 Aug 2023	Tax Compliance	Working on Mining depreciable lives for equipment	1.9
Flashner, Martin	Contractor	02 Aug 2023	Tax Compliance	Working on valuation report for Celsius Network Inc	2.3
Wasserman,Ofer	Senior Manager	02 Aug 2023	Tax Compliance	Updated data request list and communicate with team	2.2
Wasserman,Ofer	Senior Manager	02 Aug 2023	Tax Compliance	Working on extensions with Jaime Bowen regarding Texas extension schedule	1.7
Chenchinski,Amir	Partner/Principal	03 Aug 2023	Tax Compliance	Meeting to discuss and working on Bitwave implications, content and need of 8275 statement with J. Hill, E. Harvey, M. Flashner, A. Chenchinski, discuss high level strategy for the 2022 tax return.	0.9
Flashner, Martin	Contractor	03 Aug 2023	Tax Compliance	Meeting to discuss and working on Bitwave implications, content and need of 8275 statement with J. Hill, E. Harvey, M. Flashner, A. Chenchinski, discuss high level strategy for the 2022 tax return.	0.9
Flashner, Martin	Contractor	03 Aug 2023	Tax Compliance	Review updated organization chart and determine which additional returns are required.	1.5
Flashner, Martin	Contractor	03 Aug 2023	Tax Compliance	Working on Loan documents and losses and email to colleagues	1.7
Flashner, Martin	Contractor	03 Aug 2023	Tax Compliance	Update call with client L. Koren. EY - M. Flashner, O. Wasserman.	0.8
Wasserman,Ofer	Senior Manager	03 Aug 2023	Tax Compliance	Update call with client L. Koren. EY - M. Flashner, O. Wasserman.	0.8
Wasserman,Ofer	Senior Manager	03 Aug 2023	Tax Compliance	Reviewing financials which include the mark to market adjustments provided by L. Koren (client)	1.6
Flashner, Martin	Contractor	06 Aug 2023	Tax Compliance	Review Texas affiliates schedule and provide relevant 2021 data	1.7
Flashner, Martin	Contractor	07 Aug 2023	Tax Compliance	Reviewing apportionment data provided	2.4
Flashner, Martin	Contractor	07 Aug 2023	Tax Compliance	EY internal call to discuss tax compliance process including updated mark to market adjustment for 2021 and 2022 and valuation report. EY: E. Sapir, L. Harvey, M. Flashner, J. Hill, M. Edri, O. Wasserman.	0.6

Tax Compliance

Name	Title	Transaction Date	Project Category	Description	Hours
Wasserman,Ofer	Senior Manager	07 Aug 2023	Tax Compliance	Review of Treas. Regulation 1.367-8	1.1
Wasserman,Ofer	Senior Manager	07 Aug 2023	Tax Compliance	EY internal call to discuss tax compliance process including updated mark to market adjustment for 2021 and 2022 and valuation report. EY: E. Sapir, L. Harvey, M. Flashner, J. Hill, M. Edri, O. Wasserman.	0.6
Flashner, Martin	Contractor	08 Aug 2023	Tax Compliance	Weekly call with EY, Celsius, K&E and Andersen tax to discuss updated 2021 and 2022 tax calculations and tax compliance process. EY - J. Hill, E. Sapir, Y. Shwartz, M. Flashner, N. Flagg, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Koren, J. Morgan. Andersen - S. Shears, D. Seymour. 0.6	0.6
Flashner, Martin	Contractor	08 Aug 2023	Tax Compliance	Call with EY and Celsius to discuss 2023 valuation report and impact to 2022 and 2023 taxable income calculations. EY - L. Harvey, E. Sapir, Y. Shwartz, J. Hill, O. Wasserman, M. Flashner, E. Diner. Celsius - L. Koren, J. Morgan	0.8
Flashner, Martin	Contractor	08 Aug 2023	Tax Compliance	Discuss Texas tax report with client J Morgan	1.1
Wasserman,Ofer	Senior Manager	08 Aug 2023	Tax Compliance	Working on Initial draft of statement for tax return pertaining to officer certification on transfer of Israeli subsidiary	1.6
Wasserman,Ofer	Senior Manager	08 Aug 2023	Tax Compliance	Call with EY and Celsius to discuss 2023 valuation report and impact to 2022 and 2023 taxable income calculations. EY - L. Harvey, E. Sapir, Y. Shwartz, J. Hill, O. Wasserman, M. Flashner, E. Diner. Celsius - L. Koren, J. Morgan	0.8
Wasserman,Ofer	Senior Manager	08 Aug 2023	Tax Compliance	Weekly call with EY, Celsius, K&E and Andersen tax to discuss updated 2021 and 2022 tax calculations and tax compliance process. EY - J. Hill, E. Sapir, Y. Shwartz, M. Flashner, N. Flagg, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Koren, J. Morgan. Andersen - S. Shears, D. Seymour.	0.6
Flashner, Martin	Contractor	09 Aug 2023	Tax Compliance	Valuation notes and investments and analysis prepared for the team.	2.7
Flashner, Martin	Contractor	09 Aug 2023	Tax Compliance	Working on Network Inc and Affiliates reports related to Texas entity for 2022+2023	2.7
Wasserman,Ofer	Senior Manager	09 Aug 2023	Tax Compliance	Working on worthless debt and partially worthless debt deduction	1.8
Flashner, Martin	Contractor	10 Aug 2023	Tax Compliance	Call with EY and Celsius to discuss 2023 valuation report and impact to 2022 and 2023 taxable income calculations. EY - L. Harvey, E. Sapir, Y. Shwartz, J. Hill, O. Wasserman, M. Flashner, E. Diner. Celsius - L. Koren, J. Morgan.	0.6
Flashner, Martin	Contractor	10 Aug 2023	Tax Compliance	Working on Mining Audit Profit and Loss issues on 2021 tax return	3.4
Wasserman,Ofer	Senior Manager	10 Aug 2023	Tax Compliance	Working on loans in the Examiner report	1.7
Flashner, Martin	Contractor	13 Aug 2023	Tax Compliance	Prepared Depreciation for Celsius mining and review with J. Morgan from celsius	2.4

Tax Compliance

Name	Title	Transaction Date	Project Category	Description	Hours
Wasserman,Ofer	Senior Manager	13 Aug 2023	Tax Compliance	Review trial balances for Mining 2021 adjustment with Bitwave, US Holding, Celsius UK	1.2
Flashner, Martin	Contractor	14 Aug 2023	Tax Compliance	Prepare for update call with client	0.8
Flashner, Martin	Contractor	14 Aug 2023	Tax Compliance	Call with client (J. Morgan) to discuss balance sheets of Celsius US Holding, Network LLC, and Mining	1.4
Flashner, Martin	Contractor	14 Aug 2023	Tax Compliance	Reviewing Section 163(j) on 2021 tax return and impact to net operating loss ("NOL") carryforward	2.6
Flashner, Martin	Contractor	14 Aug 2023	Tax Compliance	Review Rev Proc 92-70 and potential application to Celsius Australia and Gibralta	1.4
Wasserman,Ofer	Senior Manager	14 Aug 2023	Tax Compliance	Working on transfer pricing issues trial balances of Israel, Lithuania entities	3.3
Wasserman,Ofer	Senior Manager	14 Aug 2023	Tax Compliance	Working on retained earnings calculation of Celsius Lending and variance from Profit and loss Review	1.9
Flashner, Martin	Contractor	15 Aug 2023	Tax Compliance	Weekly tax call to discuss status of US federal income tax returns and UK tax analysis. KE: A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, J. Hill, K. Gatt, A. Chenchinski, N. Flagg, O. Wasserman, and Y. Shwartz	0.2
Flashner, Martin	Contractor	15 Aug 2023	Tax Compliance	Preparation of tax return for Celsius Mining 2022	3.1
Wasserman,Ofer	Senior Manager	15 Aug 2023	Tax Compliance	Call with L. Koren on loans and alternative investments and loss in 2022	3.3
Wasserman,Ofer	Senior Manager	15 Aug 2023	Tax Compliance	Weekly tax call to discuss status of US federal income tax returns and UK tax analysis. KE: A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, J. Hill, K. Gatt, A. Chenchinski, N. Flagg, O. Wasserman, and Y. Shwartz	0.2
Flashner, Martin	Contractor	16 Aug 2023	Tax Compliance	Review Global Intangible Low-Taxed Income ("GILTI") calculations for year 2021 computation preliminary estimate for 2022	2.2
Flashner, Martin	Contractor	16 Aug 2023	Tax Compliance	Call with client (J. Morgan) on Profit and losses and discussion of deductibility of legal fees. EY - M. Flashner and O. Wasserman.	1.8
Wasserman,Ofer	Senior Manager	16 Aug 2023	Tax Compliance	Call with client (J. Morgan) on Profit and losses and discussion of deductibility of legal fees. EY - M. Flashner and O. Wasserman.	1.8
Wasserman,Ofer	Senior Manager	16 Aug 2023	Tax Compliance	Reviewing Celsius Lending variance between Profit and loss and Balance sheet	0.6
Chenchinski,Amir	Partner/Principal	17 Aug 2023	Tax Compliance	Weekly US federal income tax compliance call to discuss cost allocations and transaction cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski, Y. Shwartz, and E. Sapir.	0.6
Wasserman,Ofer	Senior Manager	16 Aug 2023	Tax Compliance	Reviewing adjustments to Mining tax return	0.9
Flashner, Martin	Contractor	17 Aug 2023	Tax Compliance	Reviewing C corp and disregarded entity filings for dormant corporations	1.5

Tax Compliance

Name	Title	Transaction Date	Project Category	Description	Hours
Flashner, Martin	Contractor	17 Aug 2023	Tax Compliance	Call with client (J. Morgan) reviewing balance sheets including Celsius US tax return	1.6
Flashner, Martin	Contractor	17 Aug 2023	Tax Compliance	Working on timing and staffing in India, discussion on 163(j) discussion with client on Profit and losses for Mining and Mining balance sheet loans and expenses	2.5
Flashner, Martin	Contractor	17 Aug 2023	Tax Compliance	Weekly US federal income tax compliance call to discuss cost allocations and transaction cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski, Y. Shwartz, and E. Sapir.	0.6
Wasserman,Ofer	Senior Manager	17 Aug 2023	Tax Compliance	Working on Celsius Network Limited (UK) and Network Inc transfer pricing - tracing income and expenses between entities	3.3
Wasserman,Ofer	Senior Manager	17 Aug 2023	Tax Compliance	Working on Texas reports Affiliates and Public Information Report for celsius mining TY 2022	1.4
Wasserman,Ofer	Senior Manager	17 Aug 2023	Tax Compliance	Weekly US federal income tax compliance call to discuss cost allocations and transaction cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski, Y. Shwartz, and E. Sapir.	0.6
Cohen,Nuriel	Staff	20 Aug 2023	Tax Compliance	Research and review various professional fees and their tax deduction in 2022 or 2023	4.1
Cohen,Nuriel	Staff	20 Aug 2023	Tax Compliance	Review UK trial balance for discussion with client	1.4
Flashner, Martin	Contractor	20 Aug 2023	Tax Compliance	Review US holding apportionment support	2.6
Chenchinski,Amir	Partner/Principal	21 Aug 2023	Tax Compliance	Weekly tax compliance call to discuss transfer pricing impact on 2022 tax return. EY: E. Harvey, O. Wasserman, Y. Shwartz, A. Chenchinski, and E. Sapir	0.4
Cohen,Nuriel	Staff	21 Aug 2023	Tax Compliance	Working on Trial balance of Israel, Lithuania, Serbia, GK8, and Cyprus	2.4
Flashner, Martin	Contractor	21 Aug 2023	Tax Compliance	Review balance sheet provided by GDS of US Holding	3.1
Wasserman,Ofer	Senior Manager	21 Aug 2023	Tax Compliance	Reviewing valuation report impact on calculation	1.4
Wasserman,Ofer	Senior Manager	21 Aug 2023	Tax Compliance	Weekly tax compliance call to discuss transfer pricing impact on 2022 tax return. EY: E. Harvey, O. Wasserman, Y. Shwartz, A. Chenchinski, and E. Sapir	0.4
Chenchinski,Amir	Partner/Principal	22 Aug 2023	Tax Compliance	Reviewing updated Organizational Chart	1.1
Chenchinski,Amir	Partner/Principal	22 Aug 2023	Tax Compliance	Review Texas extension report	2.6
Flashner, Martin	Contractor	22 Aug 2023	Tax Compliance	Review of examiner report	1.1
Wasserman,Ofer	Senior Manager	22 Aug 2023	Tax Compliance	Review mark to market of Celsius Lending and Celsius Mining	1.7
Chenchinski,Amir	Partner/Principal	23 Aug 2023	Tax Compliance	Working on Rev Proc 92-70 Review notes with preparer for Mining and Holding Review client proposed adjustments	4.2
Chenchinski,Amir	Partner/Principal	23 Aug 2023	Tax Compliance	Review bitwave analysis	1.3
Cohen,Nuriel	Staff	23 Aug 2023	Tax Compliance	Working on Trial balance for Israel, Lithuania, and Mining	3.8

Tax Compliance

Name	Title	Transaction Date	Project Category	Description	Hours
Flashner, Martin	Contractor	23 Aug 2023	Tax Compliance	Working on accrued rewards	2.8
Wasserman,Ofer	Senior Manager	23 Aug 2023	Tax Compliance	Working on Network LLC tax return Network LLC Update regarding Texas state tax	8.5
Chenchinski,Amir	Partner/Principal	24 Aug 2023	Tax Compliance	Review revised Network LLC trial balance	2.0
Flashner, Martin	Contractor	24 Aug 2023	Tax Compliance	Working on celsius Mining and Affiliates provisions for celsius mining 2022	1.2
Wasserman,Ofer	Senior Manager	24 Aug 2023	Tax Compliance	Working on Transfer pricing report	4.7
Wasserman,Ofer	Senior Manager	27 Aug 2023	Tax Compliance	Reviewing state tax position	2.4
Edri,Meir	Senior	28 Aug 2023	Tax Compliance	Weekly tax compliance call to discuss tax return progress and open items. EY: O. Wasserman, M. Flashner, J. Hill, A. Chenchinski, E. Sapir, M. Edri, Y. Shwartz, L. Harvey.	0.5
Edri,Meir	Senior	29 Aug 2023	Tax Compliance	Weekly tax call to discuss restructuring transactions and US and UK tax consequences. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL tax and compliance team - M. Flashner, O. Wasserman, Y. Shwartz, A. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.7
Flashner, Martin	Contractor	29 Aug 2023	Tax Compliance	Weekly tax call to discuss restructuring transactions and US and UK tax consequences. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL tax and compliance team - M. Flashner, O. Wasserman, Y. Shwartz, A. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.7
Wasserman,Ofer	Senior Manager	29 Aug 2023	Tax Compliance	Weekly tax call to discuss restructuring transactions and US and UK tax consequences. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL tax and compliance team - M. Flashner, O. Wasserman, Y. Shwartz, A. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.7
Total					144.1

Total Fixed Fees Sought for Tax Compliance Services During the Fee Period: \$84,000.00

Fee Application Preparation

Employee Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Total Individual Fees
Duncker, Debra	Staff	August 6, 2023	Preparation of Fee Application	Review of fee schedules for the Combined Fifth Monthly Fee Statement (5/1/23 - 6/30/23)	1.3	\$250.00	\$325.00
Duncker, Debra	Staff	August 7, 2023	Preparation of Fee Application	Continued review of Combined Fifth Monthly Fee Statement (5/1/23 - 6/30/23)	0.8	\$250.00	\$200.00
Duncker, Debra	Staff	August 8, 2023	Preparation of Fee Application	Prepared Combined Fifth Monthly Fee Statement for filing (5/1/23 - 6/30/23); and forward to partner for approval.	1.6	\$250.00	\$400.00
Duncker, Debra	Staff	August 9, 2023	Preparation of Fee Application	Forward Combined Fifth Monthly Fee Statement to Debtor's Counsel for filing (5/1/23 - 6/30/23)	0.2	\$250.00	\$50.00
Duncker, Debra	Staff	August 10, 2023	Preparation of Fee Application	Prepare Third Interim Fee Application for Filing (covering 3/1/23 - 6/30/23)	1.8	\$250.00	\$450.00
Duncker, Debra	Staff	August 11, 2023	Preparation of Fee Application	Continued preparing Third Interim Fee Application for filing (covering 3/1/23-6/30/23)	1.1	\$250.00	\$275.00
Duncker, Debra	Staff	August 12, 2023	Preparation of Fee Application	Forward Third Interim Fee Application for Filing (covering 3/1/23 - 6/30/23) to partner for approval; send to Debtor's counsel for filing.	0.3	\$250.00	\$75.00
				Total	7.1		\$1,775.00

EXHIBIT E
DETAIL RECORD OF EXPENSES

Country	Date of Service	Expense Description	Expense Amount
EY Israel	July 1-31, 2023	Value Added Tax - Israel	\$5,716.25
EY Israel	August 1-31, 2023	Value Added Tax - Israel	\$6,672.50
		Total Expense	\$12,388.75